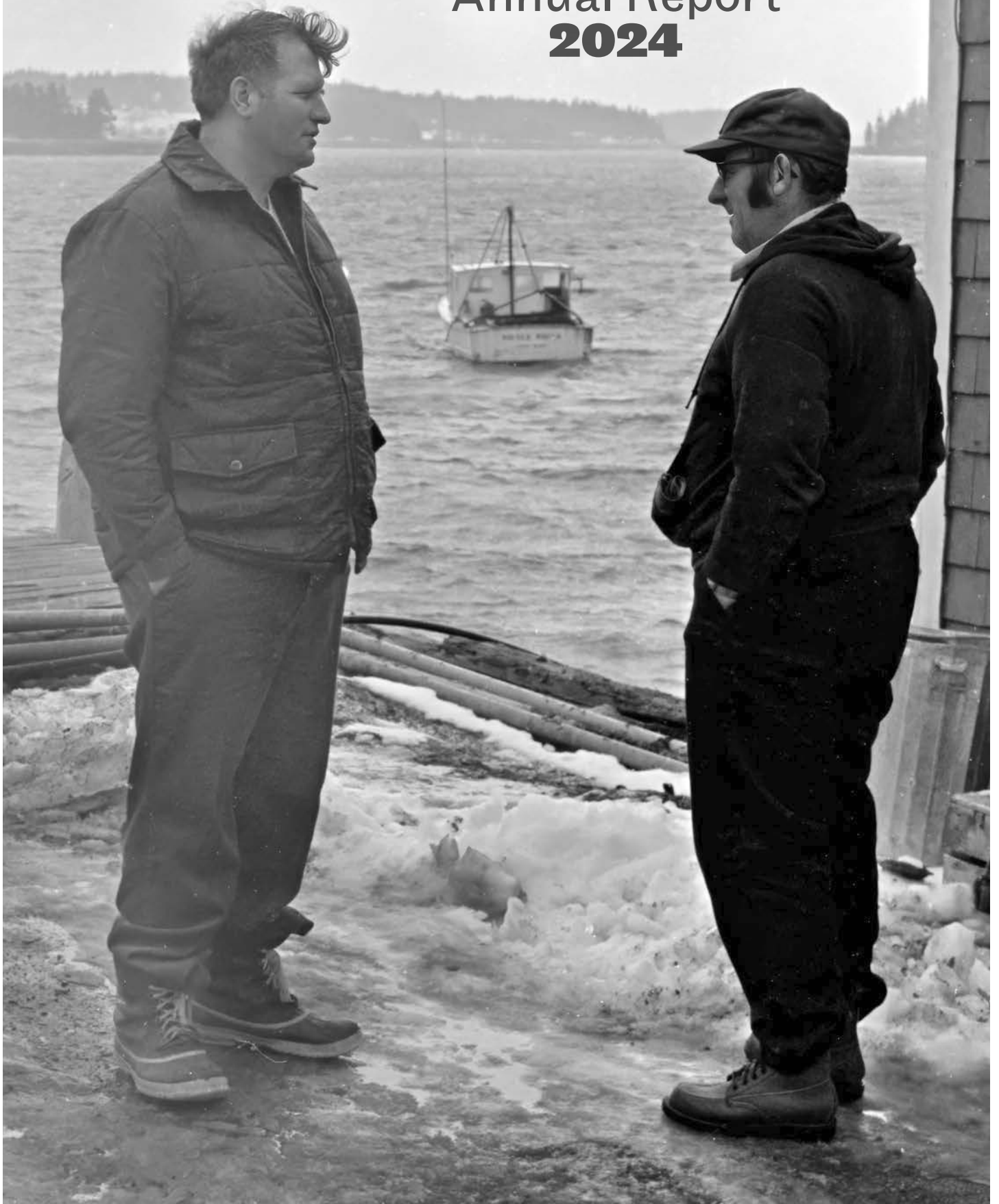


# **TOWN OF SWAN'S ISLAND**

## Annual Report

### **2024**





**2024**  
**ANNUAL REPORT**  
**TOWN OF**  
**SWAN'S ISLAND, MAINE**

Incorporated 1897

For the year ending December 31, 2024

Also

**THE PROPOSED WARRANT**

**SWAN'S ISLAND TOWN OFFICE**

P. O. Box 11

125 Harbor Road

Swan's Island, ME 04685-0011

Tel: (207) 526-4520 Fax: (207) 526-4172

e-mail: [swanisle@tdstelme.net](mailto:swanisle@tdstelme.net) ~ Administrative Assistant to the Selectmen

e-mail: [sitownclerk@gmail.com](mailto:sitownclerk@gmail.com) ~ Town Clerk

e-mail: [sitaxcollector@gmail.com](mailto:sitaxcollector@gmail.com) ~ Tax Collector

e-mail: [sitreasurer2@gmail.com](mailto:sitreasurer2@gmail.com) ~ Treasurer

**New Website:** [townofswanisland.gov](http://townofswanisland.gov) (a work in progress)

Cover: Sonny Sprague & Norman Staples  
Courtesy of Tom Hindman  
Back Cover by Olivia Miller  
Insert by Samantha Tozier

## **TOWN OFFICERS**

### **Moderators**

Terry A. Staples

### **Town Clerk**

Gwen J. May  
Dorothy A. LeMoine ~ Deputy

Term Expires 2025

### **Registrar of Voters**

Gwen J. May  
Dorothy A. LeMoine ~ Deputy

### **Selectmen, Assessors and Overseers of the Poor**

Gary W. Turner ~ Chairman  
Jason M. Joyce  
Gary W. Farley  
Myron A. Sprague, Jr. ~ Consultant

Term Expires 2027

Term Expires 2025

Term Expires 2026

### **Treasurer**

Julie A. MacDonald  
Monica L. Cease ~ Consultant

Term Expires 2027

### **Tax Collector**

Gwen J. May  
Dorothy A. LeMoine ~ Deputy

Term Expires 2025

### **Administrative Assistant to the Selectmen**

Theresa G. Munch (resigned)  
Laurel A. LeMoine

### **Road Commissioner**

Christopher H. Sawyer

Term Expires 2025

### **Directors of Maine School Administrative District No. 76**

Tammy E. Tripler - Chairman  
Emmie M. Sawyer  
Nancy A. Ordway  
Richard E. Davis, Jr.  
Marissa Rozenski

Term Expires 2027

Term Expires 2025

Term Expires 2025

Term Expires 2026

Term Expires 2026

### **Department of Public Safety**

Robert K. Gardner ~ Fire Chief  
Ezekiel F. Freelove ~ Assistant Fire Chief

**Fire Warden**

Robert K. Gardner  
Ezekiel F. Freelove ~ Assistant Fire Warden

**Ambulance Service**

Deborah D. Staples ~ Director  
Sonja J. Philbrook ~ Crew Chief

**Emergency Management Director**

Robert K. Gardner

**Harbormaster**

Joshua V. Joyce  
Jason B. Matthews ~ Assistant Harbor Master

**Law Enforcement**

Hancock County Sheriff's Department

**Shellfish Warden**

Jeff S. Clapp (resigned)  
Shepard K. Walker, Temporary

**Code Enforcement Officer**

**Local Plumbing Inspector**

Caitlin S. Trafton

**Electrical Inspector**

David P. Niquette

**Sexton**

Seth G. Joy

**Animal Control Officer**

Melissa J. Henton

**Website Coordinator**

Caitlin S. Trafton

**Municipal Planning Board**

Terry A. Staples - Chair	Term Expires 2025
Jason B. Matthews - Secretary	Term Expires 2027
Daniel V. Johnson	Term Expires 2025
Seth G. Joy	Term Expires 2026
David K. LeMoine	Term Expires 2026

**Board of Appeals**

John P. Follis ~ Secretary, Kathleen M. Clark,  
Christopher H. Sawyer

**Maine State Ferry Service Advisory Board**

Kathleen M. Clark  
Myron A. Sprague, Jr. ~ Alternate

**Maine Islands Coalition**

Laurie K. Farley ~ Representative  
Olivia Jolley ~ Alternate

**Maine CDC Downeast District #7  
Swan's Island Local Health Officer**

Laurie K. Farley

**Shellfish Conservation Committee**

Lisa B. Pelkey ~ Chair, Jason B. Matthews ~ Vice-Chair,  
Caitlin S. Trafton ~ Secretary, Carol B. Loehr

**Mill Pond Park Committee**

John P. Follis ~ Chair, Suzette L. Wheaton ~ Secretary, Florian Schleiff

**Nursery School Committee**

Kathleen M. LeMoine ~ Chair, Emmie M. Sawyer ~ Secretary,  
Sarah L. Joyce, Amelia B. Joy, Stephanie Williams

**Recreation Committee**

Deborah D. Staples ~ Chair, Leah M. Staples ~ Secretary,  
Lacey K. Freelove ~ Co-Secretary, Betsy R. Philbrook,  
Dorothy A. LeMoine, Meghan E. Joyce,

**Cemetery Committee**

Benjamin S. Tongue ~ Chair, Seth G. Joy, Jeffrey S. Clapp  
Donald D. Carlson, Marsha Carlson, Susan E. Sargent,  
Dorothy A. LeMoine, Suzette L. Wheaton, Gwen J. May

**Fish Plant Committee**

Jason M. Joyce, Gary W. Turner, Christopher H. Sawyer,  
Jason B. Matthews, Leonard M. May I, Myron A. Sprague Jr.

**Quarry Wharf Committee (renters)**

Gary W. Turner, Cindy L. Turner,  
Galen A. Turner, Joshua B. Turner  
Colleen F. Turner, David K. LeMoine, Thomas Riedel

### **Lighthouse Officers and Committee**

Barbara Howland ~ President, Thomas Ploch ~ Secretary,  
Julie A. MacDonald ~ Treasurer, Monica L. Cease ~ Assistant Treasurer,  
Katelynn M. LeMoine ~ Site Manager  
Savannah Hedgepeth ~ Assistant Site Manager

#### *Lighthouse Committee Members:*

George Kuck Jr, Isolina Meeks, Julie Pease, Clark Howland, Barbara Howland, Jerry Goto, Olivia Jolley, Thomas Ploch, Eric Chetwynd, Kim Colbeth, Laura Saccomanno, Michelle Whitman, Cathy Jean Harriton, Keith Harriton, Franklin Hart, Stephen Dock, Christopher Yeaw, Gordon Hunt

### **Swan's Island Educational Society Board of Trustees**

Carol Petraitis ~ President, Laurie K. Farley ~ Vice-President,  
Karin H. Draper ~ Secretary, Wesley W. Staples II ~ Alternate Secretary,  
John Conley ~ Treasurer

#### *Members:*

Nancy L. Davis, Jerry J. Goto, Jessica L. Harrington,  
Siobhan Ryan, Pamela Macfie, Lisa Bamford

#### *Ex Officio:*

Olivia Jolley, Executive Director  
Taylor Rossini, Island Institute Fellow

### **Swan's Island Lobster & Marine Museum Officers and Committees**

#### *Executive Committee:*

Theodore Turner ~ Chair, Kathleen Turner ~ Executive Director,  
Jessica Harrington ~ Secretary, Kathleen Turner ~ Treasurer,  
Ann Marie Maguire ~ Director

#### *Operational Coordinators:*

Kathy Turner ~ President, Theodore Turner ~ Vice President,  
Kathy Turner ~ Treasurer, Jess Harrington ~ Secretary,  
Ann Marie Maguire & Nancy Davis ~ Directors / Historians,  
Allen Harrington & Jerry Goto ~ Facilities Coordinator,  
Ben Tongue ~ Program Coordinator,  
Josh Turner ~ Education & Collection Development Director

### **Swan's Island Historical Society Officers and Board Members**

#### *Officers:*

(Vacant) ~ President, Barbara M. Howland ~ Vice-President,  
Karen Dougherty ~ Secretary, Dorothy A. LeMoine ~ Treasurer,  
Nancy J. Carter ~ Assistant Treasurer

#### *Board Members:*

Benjamin S. Tongue, Beverly G. McAloon, Jessica L. Harrington, Janet Shipman,  
Gwen J. May, Nancy J. Carter, Willa Vennema, Kim T. Colbeth

## Select Board 2024 Report

The Select Board wish to thank the Swan's Island community for its continued support throughout 2024. We thank our employees and volunteers at EMS, Fire Department, Medical Clinic, Law Enforcement, including all town committees and the dedicated crew at the Food Pantry.

We are thankful for our devoted island ferry crew who continue to bring us reliable service. Thank you to the whole team who provide our mail service. Thank you to Brian and Kathy Krafjack and the team at Tim's for their tireless work on processing all the packages and for running the best little store. Thank you to our education workers and all who keep our kids safe and learning.

Each one of our town's departments is like a cog, keeping this Island machine running smoothly.

This year, after many years of service, Myron 'Sonny' Sprague stepped down and the Island re-elected Gary Turner to the Board. We also were sorry to see Theresa Munch leave her position as administrative assistant at the Town Office. We thank her for her dedication while serving in that capacity for the past 2 years, and for her help in providing support as we worked on filling that spot. We want to welcome Laurel Lemoine aboard. She is doing a great job at her new post, and we are happy to have her.

The storm surges on January 10th and 13th caused extensive damage to our Island, and the Town Office has been actively working with FEMA on plans to repair municipal damage. This process has been slow but continues to move forward.

The Select Board was asked to attend a presentation from Dr. Busko with Northern Mobile Health Services in late December 2023 concerning a pilot project he had implemented in Jackman, Maine. The project utilized paramedics in concert with emergency staff from St. Joseph Hospital via telemedicine and is being considered on Vinalhaven and Monhegan.

After receiving conditional support from EMS leadership and our Clinic Manager, the Select Board agreed to write a letter of support for Dr Busko to receive a grant from the Maine Health Access Foundation to explore potential improvements in healthcare services, similar to those ideas implemented in Jackman, for Swan's Island residents. Operating under the name "Swan's Island Community Health Services Access Needs Assessment", this initiative formed a steering committee in June 2024 with anticipated future representation from St. Joseph Hospital, MDI Hospital and Seacoast Mission. The Select Board appointed Gary Farley to monitor its progress. The committee distributed surveys on Swan's Island in August and held a public dinner meeting in early October, at which subcommittees were formed. The Select Board awaits a report in early 2025.

The fish plant rebuilding project continues to secure funding at glacial speed. A grant awarded by Land for Maine's Future through Maine DMR can only be received after a commercial appraisal is completed. After 2 years, we have finally found an appraiser willing to help us with this project.

Congressman Golden visited the Island in September and applied for a discretionary spending grant which we anxiously await as well.

Swan's Island Fire and EMS applied for a federal grant through the offices of Senator King and Senator Collins, and they are awaiting funding for the necessary expansion to accommodate a robust roster of firemen and a committed core of EMS. The sought-after grant will provide much needed truck and

training/meeting space. We thank Chief Gardner, Assistant Chief Freelove, and EMS directors Debbie Staples and Sonja Philbrook for their leadership over our town's safety and emergency preparedness.

The Select Board remains committed to supporting our Ferry Advisory Board members (Kathy Clark and Sonny Sprague) as we face challenges from the Maine State Ferry Service and the Maine Department of Transportation.

Commissioner Van Note has proposed keeping the ferries on the mainland overnight and is discouraging the long-practiced emergency medical trip use of the ferries. All islands served by MSFS oppose MDOT's attempt to dock our ferries on the mainland. Your Select Board and advisory board members will fight to keep our ferry on-island and available for emergency use.

We extend our gratitude to Marissa Rozenski for her work at the Mill Pond Health Center. Marissa provides Phlebotomy services, facilitates telehealth appointments, and coordinates monthly visits from two area physicians at MDI Hospital group. Patient encounters have increased under Marissa's watch.

Construction of a new salt/sand enclosure by Matt Williams and the road commissioner were necessary improvements for the plowing crew, and a burn pad for non-treated wood products at the solid waste facility for more safely controlled burns is in the planning stages. We want to thank Lawrence Smith for maintaining a tidy and organized transfer station.

The position of Snow Removal Operations Manager was created and filled by Dennis Tapley in the fall. Thank you to Dennis and crew for doing an outstanding job with snow removal. We are blessed to have such a committed team keeping our roads cleared and sanded.

The Town launched a new website, [townofswansisland.com](http://townofswansisland.com) and [townofswansisland.gov](http://townofswansisland.gov) designed to be more user friendly with ease of navigation. This site will also offer a Calendar of Events so no matter where our residents and taxpayers are, they can stay updated. We want to thank Caitlin Trafton for her time, efforts and persistence in getting this up and going.

Community members, along with Gravestone Matters, have continued their important work maintaining and restoring the Island Cemeteries. These efforts ensure the headstones receive the care they deserve, honoring those who have passed.

Road maintenance remains a top priority under the guidance of Road Commissioner Chris Sawyer. State road ditching, culvert replacements and new guardrail installation were completed by MDOT. We continue to invest in Public Works equipment to ensure clear and safe roads.

In September the Town welcomed HCSO Officer Justin Angelo to our community with his wife Nissi and their daughter. Justin brings 18 years of Law Enforcement and will also serve as our Shellfish Warden. We are thankful to have a seasoned and experienced member of the Sheriff's office keeping the peace on Swan's Island.

The Lobster industry continues to fight for survival as the ASMFC (Atlantic States Marine Fisheries Council) intends to increase the minimum Lobster gauge from 3-1/4" to 3-5/16" in July of 2025. This will have a devastating effect on our Lobster catch. The recipient of a town donation voted upon at our 2023 Town Meeting, NEFSA (New England Fisherman's Stewardship Association) has been leading the fight to

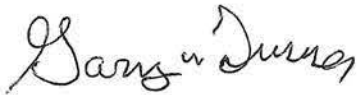
oppose its implementation. NEFSA has successfully delayed it twice as it continues to work with key industry members. Our town is fortunate to have industry associations fighting for our fishing communities and marine resources.

School Reorganization of the AOS discussions formed in early 2024. While many proposals have been discussed, there have been no formal changes requesting the town's approval by the end of 2024. We will monitor and remain involved. For more information, reach out to a school board member and thank them for their hard work overseeing and protecting the education system here on our small island.

Versant continues to deliver exceptional service to our island. If you experience any power related issues contact Versant directly @ 1-207-973-2000 or reach them online. If you see a line down on the road contact Road Commissioner Chris Sawyer @ 1-207-801-8713

Thank you to Harbormaster's Josh Joyce 1-207-266-1937 and Jason Matthews 1-207-266-1076 for their hard work and dedication by tending to everything marine related in our harbors. We rarely thank them but our waterfront wouldn't be the same without their oversight and guidance.

We appreciate your support, patience and understanding during another year and pledge to constantly protect our community and heritage as best we can. Thank you for the opportunity to serve.



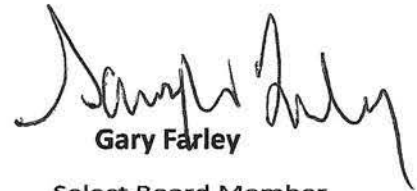
**Gary Turner**

Select Board Chair



**Jason Joyce**

Select Board Member



**Gary Farley**

Select Board Member

## **Code Enforcement Officer and Licensed Plumbing Inspector Report 2024**

This office issued 8 Building Permits inside the Shoreland Zone, 8 Subsurface and Wastewater Disposal System Permits (all were First Time Systems), 4 Internal Plumbing Permits and 4 Electric Installation Authorizations. 33 Short Term Rentals were registered with the Town Clerk.

Fees collected: \$ 7,991.99

### **Planning Board**

Eight meetings were held by the Planning Board this year.

02/16/24 – 10 Bruner Point Road (Map 06, Lot 08) 20' 3" x 12' 3" Accessory Structure, 29' 3" x 4' and 24' x 12' 3" Deck. Application Approved.

03/01/24 – Jericho Bay Road (Map 01, Lot 18) 50' x 3' Pier, 50' x 3' Ramp and 24' x 12' Floating Dock. Application Approved.

03/21/24 – 1 Scallop Cove Road (Map 02, Lot 10) 40' x 4' Pier, 30' x 3' Ramp and 12' x 10' Float. Application approved.

6/6/24 - 393 Minturn Road (Map 7, Lot 35) 36' x 24' Shop and 50' x 16' Dock. Application approved.

9/14/24 - 169 Stanley Point Road (Map 8, Lot 9) 12' x 22' Accessory Structure. Application approved.

10/8/24 - Harbor Road (Map 4, Lot 14) 4' x 145' Pier. Application approved.

10/15/24 - 326 Harbor Road (Map 06, Lot 25) 5' x 45' Pier. Application approved.

12/20/24- 84 Little House Cove Road (Map 01, Lot 21) 10' x 26' Addition and 12' x 26' Deck. Application approved.

Respectfully submitted:

Caitlin Trafton – CEO/LPI

### **Electrical Inspections**

Permits Issued in 2024: 14

David Niquette is the Town Electrical Inspector.

Scott A. Kane  
Sheriff



William R. Birch  
Chief Deputy

Hancock County Sheriff's Office  
50 State Street, Suite 10  
Ellsworth, Maine 04605  
(207) 667-7575  
Fax (207) 667-7516

TO THE RESIDENTS OF SWANS ISLAND, MAINE

**GREETINGS,**

I am pleased to provide you with a summary of the events our Sheriff's Department was involved within your town of Swans Island for the year 2024. Although most incidents were as a result of citizens from your town calling for assistance or to report a crime, some, such as the service of subpoenas, and protection orders were initiated by our office. Also remember this summary only reports those incidents we were involved in and does not include any activity by the Maine State Police.

<b>Nature of Incident</b>	<b>Total Incidents</b>	<b>Nature of Incident</b>	<b>Total Incidents</b>
911 Call	13	Traffic Accident w/ Damage	1
Assist Fire Department	1	Plane Crash	1
Alarm	3	Property Damage, Non-Vandalism	2
Check well being	2	Public Service Contact	2
Disorderly Conduct	1	School Safety Check	3
Escort	1	Any Special Detail	14
In Person/phone/text/internet	2	Road Hazards (Sign/Signal/Debr)	1
Information Report	6	Traffic Violation	1
First Responder Call	1	Trespassing	1
Person with Mental Illness	1	Unattended Death	1
Noise Complaint	1	<b>Total reported:</b>	<b>59</b>

Respectfully Submitted,

A handwritten signature in cursive script that reads "Scott A. Kane".

Scott A. Kane  
Sheriff of Hancock County

Scott A. Kane  
*Sheriff*



William R. Birch  
*Chief Deputy*

Hancock County Sheriff's Office  
50 State Street, Suite 10  
Ellsworth, Maine 04605  
(207) 667-7575  
Fax (207) 667-7516

Dear Swans Island Community,

I would like to take this opportunity to express my deepest gratitude for the warm welcome and acceptance that you have extended to my family and me. It is truly an honor to serve the Swans Island community, and I am excited to begin this new chapter in my law enforcement career.

For those I have not yet had the pleasure of meeting, I wanted to take a moment to introduce myself. I have been in law-enforcement for 19 years, during which I have had the privilege of serving on two tactical teams, and working as a K9 for several years. Throughout my career, I have also been an instructor in multiple disciplines, including firearms, situational use of force, active shooter response, tactical combat casualty care, and mechanics of arrest and control.

In the communities I have previously served, I have always strived to lend a hand wherever it was needed. I assisted fire departments by driving ambulances and providing extra support on scene, as well as attending their trainings to better understand how I could help. Additionally, I stepped in to assist public works departments when they were short staffed. My goal is to continue this same level of community involvement here on Swans Island.

In March, I will be expanding my skill set by attending shellfish warden training and taking on that role. I have also begun offering basic firearms classes for community members interested in learning more, with the first sessions starting in March. Moving forward, I hope to build on these classes and introduce additional training in tactical combat casualty care, and self-defense.

The most efficient way to contact me is through the Hancock County Regional Communication Center or by email. I recognize that I have a lot to learn about the Swans Island community, and I will do my best to learn as I go.

I sincerely appreciate everyone who has reached out and welcomed my wife, Nissi, and my daughter, Rayne. It means so much to me that my family has been embraced so warmly. Swans Island is truly a special place, and we are grateful to be part of it.

Sincerely,

Deputy Justin Angelo

[justin.angelo@so.hancockcountymaine.gov](mailto:justin.angelo@so.hancockcountymaine.gov)

# **Swan's Island Animal Control Officer Report 2024**

Melissa Henton, DVM

Completed necessary courses for certification.

Assisted Gwen May with contacting owners of unlicensed dogs.

Followed up on animal welfare check case from Hancock County ACO.

Removed multiple deer carcasses from road.

Responded to three calls regarding injured wildlife.

Responded to calls regarding dogs on the loose.

Responded to call regarding goats eating plants at the cemetery.

# Swan's Island Emergency Medical Service

## 2024 Report

Throughout the year Swan's Island Ambulance Service has experienced growth, overcome challenges, and continued to provide quality EMS care in which you have come to know and expect when you dial 9-1-1 for emergency medical services. We have made a lot of changes and strides towards both combating the EMS crisis, which has affected EMS across the nation, as well as implementing measures to promote sustainability of our EMS System. All of this could not be done, however, without the dedication of the crew members of the Swan's Island Ambulance Service. Please join me in thanking them for their dedication and service.

Over the last year, Swan's Island Ambulance Service responded to 56 calls for service. The EMT's are on call 24 hours a day, 365 days a year. The service has a system that each EMT uses by texting the rest of the crew when they are unavailable to respond.

We have worked to receive grant funding to help with the stabilization and sustainability of EMS. Our ambulance service received \$15,000.00 from Maine EMS Stabilization Grant project. We are utilizing this funding to provide our EMS Clinicians with further education and opportunity for new growth in our service. We currently have two students that attended EMT classes last summer and hope to have them join our crew in the future.

We would like to thank the following services that help us transport patients: Maine State Ferry Service, Life Flight of Maine, U.S. Coast Guard, Southwest/Tremont Ambulance Service, Swan's Island Charters and Swan's Island Fire Department.

As we look forward to next year, we are looking forward to continued growth and to continue our mission of providing quality Emergency Medical Service to our community.

Stay safe, we're here if you need us.

Respectfully submitted,

Debbie Staples  
Director of EMS Services

# Mill Pond Health Center

## 2024 Annual Report

In an effort to increase the services we provide to the community, the Health Center, assisted by Dr. Jonathan Busko, Emergency Medicine Specialist at St. Joseph's Hospital in Bangor and *Community Care Partnership of Maine*, a 22 member accountable care organization, has completed a Community Needs Assessment. The survey was distributed at the end of the summer, and the results were discussed at a Town Hall workshop on October 1<sup>st</sup>.

The key needs identified were:

1. Increased Primary Care, in person (more than our existing providers twice per month)
2. Urgent Care Services
3. Physical Therapy and Occupational Therapy
4. Home Health and Wellness Checks
5. Emergency Department-level Care
6. Increased EMS
7. Dental Care
8. Mental Health, Substance Use Disorder and Individual Therapy
9. Prescription Medications/Retail Pharmacy Services
10. Eldercare/ Disability Services

In response to this 'wish list', four workgroups were created:

Home Health/ Elder Care, Primary Care, Emergency Services, and Urgent Care. These workgroups met throughout the fall to explore options for increasing or expanding current services, and produced an impressive list of suggestions ranging from a Community Farmer's Market all the way to around the clock emergency care during the summer months.

All of these suggestions, big and small, were presented to a Steering Committee in December, and will be discussed with the Select Board for review and input moving forward.

There are many steps left on this path, but I am looking forward to implementing as many of the amazing suggestions as possible.

We are exceedingly grateful to MDI Hospital for continuing to partner with us to provide lab services and direct patient care. We are currently facilitating two of their medical providers on a monthly schedule: Dr. Plourde and Melissa Lower, FNP.

We continue to be served on a quarterly schedule by Dr. Scovin for Podiatry services, and Dr. Oh for Dentistry services.

The Sea Coast Mission continues to provide support to the Health Center. Simone Babineaux and Douglas Cornman are consistently helpful in our mutual quest to provide quality health care to islanders.

In addition to the Health Center's Facebook page, the monthly schedule is still spoken on our answering machine for those not on Facebook, and a list of provider dates is posted at the Post Office and Ferry Terminal.

We plan to develop a website to provide a clearer picture of the services the Health Center provides, which will be important as we add and expand services.

The Health Center saw a marked increase in patient visits this year. In 2023, we had 245 patient encounters for a wide variety of services. That number represents July to December, and includes all four Medical Providers and myself. (Data was not collected prior to July.)

In 2024, I have a full 12 months of data, and with the same four Medical Providers and myself, we had 585 patient encounters.

As a reminder, in addition to weekly blood draws, we can facilitate telemedicine appointments with ANY provider, in a private, quiet, beautiful space. If you are unsure whether we can provide a service you are interested in, whether it's substance abuse, mental health, or nutritional counseling, a weight loss program, or assistance managing your care across multiple care providers, feel free to contact the Health Center, and we will do our best to help coordinate.

I am thrilled to have been included in your care, and I look forward to creating more opportunities to provide health care right here on the island.

Respectfully submitted,

Marissa Rozenski, Director of Services

## Recreation Department Highlights

The Recreation Department had a vibrant and successful summer, providing engaging programs and hosting exciting community events.

- **Daytime and Nighttime Programs**: Our summer programs offered children a mix of fun and creativity. The daytime program included crafts, science experiments, and games, while the nighttime program allowed friends to gather for outdoor games, karaoke, and tabletop activities like pool, ping pong, and air hockey. These activities fostered creativity, social connections, and enjoyment for participants.

- **Fundraising Success**:

- **Memorial Day Carnival**: Over Memorial Day weekend, we hosted a carnival day at the recreation center. The event featured a live band, delicious food, and a variety of games for families to enjoy. The turnout was fantastic, making it a resounding success.

- **Annual Variety Show and Cook-Off**: This highly anticipated tradition brought the community together once again. With new performers and talented cook-off contenders, it was a packed house, showcasing the creativity and culinary skills of our residents.

These programs and events not only strengthened community bonds but also helped support our recreation initiatives, ensuring another year of meaningful activities for all.

Respectfully submitted,  
Lacey Freelove

## Swan's Island Cemetery Committee

### 2024 Annual Report

The Board of Selectmen authorized the creation of the Swan's Island Cemetery Committee in late 2023.

The Committee (Donnie and Marsha Carlson, Seth Joy, Dori LeMoine, Gwen May, Susan Sargent, Sonny Sprague, Ben Tongue, and Sue Wheaton) is charged with providing guidance for mowing, landscaping, maintenance, stone repair, and cemetery recordkeeping for Grindle Hill, North, and Rose Hill Cemeteries.

The cemeteries have overgrown and overhanging bushes and trees which cover grave stones and interfere with visiting graves and mowing. We continue to identify and correct problem areas. To avoid similar issues in the future, we ask that you consult with the Town Sexton (Seth Joy) if you wish to plant shrubs or trees.

The cemeteries have damaged, leaning, sinking, and fallen grave stones. For the past three years, the Town hired Grave Stone Matters of Hoosick Falls, NY to repair and reset grave stones. Committee members and other residents assisted in this activity. Work has focused on the oldest section of Rose Hill Cemetery, of which two thirds has been restored. In the process, unmarked graves were found and stones lying on and below ground were identified. Stones in the completed area are repaired, vertical, aligned, and clean. Rose Hill will require additional work before Grindle Hill and North Cemeteries are addressed.

Volunteers have started to clean grave stones. Additional volunteers are needed, and the Town will have cleaning solution and materials available if you would like to assist at your convenience.

Using Dexter Lee's spreadsheet maps of Rose Hill Cemetery, we have expanded this effort to inventory and map all Town cemeteries. This work is ongoing. If you are aware of unmarked or poorly marked family graves, please share this knowledge with the Sexton or members of the Committee.

Due to these and other issues, the Committee plans to create a document to improve long term operations and maintenance of the cemeteries. We are reviewing cemetery ordinances from other towns as part of this effort.

Volunteers once again honored our Veterans by placing American flags at their graves before Memorial Day and Christmas wreaths in December.

We meet quarterly at the Town Office with remote access available. Everyone is welcome to attend.

Respectfully submitted,

*Benjamin S. Tongue*

Benjamin S. Tongue, Chairman

## Swan's Island Nursery School Town Report for 2024-2025

This year has brought some exciting changes for the Swan's Island Nursery School. Our license covers children ages two to five. I brought to the board a suggestion that due to very low numbers of children that we could allow the two year olds to attend nursery school. The board made the decision to allow the two year olds to attend twice a week until they turn age three upon which they can attend full time. We had a total of four children enroll in nursery school at the beginning of the year, one age 4, one age 3, and two, two year olds. We recently had a new addition of another 4 year old for a total of five students.

The two year olds have had a great time with their introduction to nursery school. They join us for nursery rhymes, songs, movement activities, games, free play, and some fun crafts and activities that help develop age appropriate skills.

This year we reworked our lesson plans to better meet the needs of this year's students. We have focused more on their integration into being in a classroom setting for the first time, and learning how to develop healthy ways of interacting with others.

In September we had some fun activities like the field trip to pick apples, and making applesauce from them. We taste tested different apples, made apple stamps, counted seeds and sorted them by size and color! Each child also picked a tree outside to observe throughout the seasons, and we created an indoor classroom tree to change throughout the seasons to connect the kids with the tree they chose.

In October we learned about caterpillars and watched our classroom caterpillars hatch that we found in the Mill pond garden. We also learned about fire safety, pumpkin science and had our first classroom party! The kids had a great time wearing their costumes and playing games.

In November we learned about Native Americans who lived on the island in the past, what they would find or hunt for food here. The children made mini birch bark canoes, we played on leather drums, made nature paint brushes, wove paper to make paper baskets. We made bead patterns and then collected nature items like feathers, shells, our bead patterns, and their birch bark canoes to make nature mobiles. We had open house on the 15th. The students also made Thanksgiving cards and hand delivered them to some members of the community who may have needed an extra smile around that holiday.

In December the kids had their Christmas concert at the elementary school which they had been practicing for since fall, made Christmas cards for community members, learned about hibernation and had our Christmas party.

We are looking forward to having a great rest of the school year!

Respectfully submitted, Chelsea Riedel

# Lobster & Marine Museum 2024



The Lobster and Marine Museum welcomed more than 800 visitors in 2024 and we continue to enjoy sharing information about the Island's maritime history with one and all. The construction on our new addition progressed with Allen Harrington, Rick Heinrich, Ben Tongue & Jerry Goto, providing countless hours on this project. This year the handicap accessible ramp was completed as well as a perimeter drain around most of the building. Overall, with their time and that of our docents the museum benefitted from 600 volunteer hours this year. Finishing the inside of the new addition by adding lighting and some trim work is scheduled for early spring 2025. Thanks to Ben Tongue for scheduling speakers and educational events, we hope to offer more such activities in 2025.

We held our third annual yard sale, craft fair and cookout which was again a great success and provided funds which we will use to develop new exhibits.

The Museum is an important resource of the Island's marine and natural history and there are many folks who help us in this process and our thanks go out to you all. **We are always looking for new volunteers to help us meet our goals. Please consider becoming actively involved with our forward progress.** Contact Kathy Turner or Jess Harrington to join us in:

- Recruiting a leader to help oversee restoration of the *Betsy L.*
- Recruiting technology assistance for our website and bookkeeping
- Offering more educational events for adults and youth
- Continued work researching and developing museum exhibits
- Ongoing improvements to museum building and grounds

We operate on a small budget generated by donations, and the continuing support of the Town is vital in enabling us to maintain and improve the condition of the facility.

**Plan a visit to the Museum in 2025 to explore the Island's maritime history.**

Respectfully,

Jessica Bailey Harrington

## Mill Pond Park Committee 2024 Report

The park is home to the Mill Pond Medical Center, Swan's Island Nursery School, 800 feet of shore frontage with tidal access to Burnt Coat Harbor, picnic tables, and playground equipment.

This year we addressed the shelter roof. Iver Lofving worked with the Select Board and builder Jake Handy to plan and install a new roof on the shelter. The project ran into some difficulties, but substantial progress was made. We hope to complete this project in 2025. Thanks to Iver, and Maili for their efforts on the shelter roof project, and many years of volunteer work and care on the park committee.

- The park provides a pleasant place for formal and informal gatherings.
- Thanks to Tom McAloon for doing volunteer clearing of vegetation in the park.
- Thanks to Sue Wheaton for keeping the lawn cut and grounds picked up.
- The annual 4th of July B.Y.O. picnic was an enjoyable noontime gathering.
- There was a successful annual raffle. Thanks to Maili for running this.
- Iver Lofving gave water color classes weekly during the summer.
- Normal maintenance, lawn care, tree cutting, keeping the picnic area clean.
- The park provides a launch site for small craft as well as picnic tables and grilling.
- Tom Wilson cleaned up the picnic area of seaweed and cut some large trees for us.
- Gary Farley relined the shore edge with granite block, and cleaning up the wash out that occurred after "the big storm".

### 2025 PLAN

- In addition to the normal maintenance and park use, we expect to complete the shelter roof replaced.
- Repair picnic tables as needed.

Please consider donating to the Mill Pond Park, Town of Swan's Island. Thanks to those who help by volunteer work and donations.

John Follis  
Sue Wheaton

## Swan's Island Educational Society

In 2024, we realized a long-term goal -- year round programming for children. Laughter and creativity fill the building several times every week after school, and on Wednesdays in the summer. On summer nights, adults enjoy talks and movie nights. Two grant-funded building projects were finished. The internet porch got a new door and windows, making it truly a three-season space. And, the brick path leading to the internet porch is providing safe access for everyone, but especially for people with limited mobility. Our finances remain strong as income exceeds spending by a small but steady amount. We owe our success to the generosity of our community -- our volunteers, board members, and donors. We are so proud of your support and welcome you to join a committee, volunteer behind the desk or just come in and enjoy our beautiful space.

In September, we bid a fond farewell to Jeanne Hoyle. Over the past 17 years, Jeanne has made an outstanding contribution to the library—as executive director for the past seven years, tech person and treasurer prior to that, and volunteer at the beginning of her time as a year-round resident. Following Jeanne's departure, we welcomed two new staff members. Fresh from her two-year Island Institute Fellowship with the Swan's Island Historical Society, Olivia Jolley joined SIES as the executive director. Our Island Fellow Taylor Rossini also began her first year of the fellowship. She received a BA in Art History from Middlebury College and an MA from the University of Delaware/Winterthur Program in American Material Culture. Taylor was drawn to the community-driven work of the library and the Island Institute, and will be working with us for two years.

This increased staffing capacity will provide SIES with an unparalleled opportunity to expand our services and reimagine our future. As we look ahead to the next five years, we are asking: How can we transform our space from a library with programs into a community center with a library, offering vibrant year-round programming?

This is a question not for us but for you! What do you want from your library and how can we give it to you? We're thinking big: nature walks, science programs, board game tournaments, you name it! You may have already completed our survey or participated in community listening sessions, and if so, we thank you for your interest in shaping the future of the library. Stay tuned for more opportunities to offer your feedback and always feel free to give us a call or drop by with suggestions—we can't wait to hear from you!

*Trustees of the Swan's Island Educational Society*

# Swan's Island Historical Society Annual Report

Swan's Island Historical Society (SIHS) has the most exciting news to report! We now have new leadership to take us into the future! Dorothy (Dori) LeMoine and Gwen May have accepted the positions of President and Vice President! Under their leadership, SIHS will continue to celebrate the rich history of our Island through memorable events and exhibits such as those we shared in 2024 including:

## **Descendants of “King” David Smith Ice Cream Social and Family Photo Shoot:**

In September, we held our first annual celebration of the descendants of “King” David Smith, one of the original settlers of Swan's Island whose legacy was certainly evident in the number of descendants who attended. Gwen May provided us with an extensive genealogical chart (over 130 pages) so the attendees could follow their ancestry back to the original Smith children. Even descendants who could not attend sent in photographs to share. We were able to capture our first “family photo” and are hoping to make this an annual event.

## **Second Annual Apple Festival:**

Thanks to Hal Minis, Seth Joy, Leah Staples, Ben Tongue and Barbara Howland, we also held our second annual fall Apple Festival! During 2024, Hal arranged for John Bunker, Maine's well-known apple expert, to attend and he captivated the attendees with his knowledge of the history of apples in Maine and those that are flourishing on Swan's Island. Leah Staples organized wonderful games for the children, Ben Tongue demonstrated pruning techniques, and Seth Joy showed us planting techniques and planted an apple tree at the Rec Center. Many thanks also to everyone who donated or purchased the amazing apple treats we enjoyed that day. Plans are already in the works for next year's Apple Festival!

## **Swan's Island History Series:**

Our Swan's Island History series included fascinating stories and memories shared by Wesley Staples, Ed Wheaton, Gwen May and her brother, Clint Staples.

We are very excited to report that we were awarded a grant to assist us in displaying and celebrating the native American history of Swan's Island. Stay tuned for more information about that in the coming year.

Thanks to Double D Construction, the drainage work around our building has begun. Special thanks to Olivia Jolley for rearranging the Museum space to make it more engaging, to Margo Crawshaw for organizing the Friday craft fairs, and to Nancy Carter for helping with absolutely everything.

We couldn't do what we are doing to record, preserve and share the wonderful rich history of Swan's Island without our dedicated and caring Board of Directors, committee chairs, volunteers and community support. More than ever, we could use additional volunteers to help us carry out our mission. We have lots of great events and exhibits planned and can always use help identifying and scanning photographs. If you have any ideas for programs or if you can give us any of your time, please contact us at [historyswansisland@gmail.com](mailto:historyswansisland@gmail.com).

Respectfully submitted,  
Karen A. Dougherty  
Secretary  
Swan's Island Historical Society

# **Town of Swan's Island Lighthouse Committee Report**

## ***A Guiding Light for All to See***

The Burnt Coat Harbor Lighthouse has been Swan's Island's guiding light for more than 152 years, perfectly steadfast and immovable with its perennial guidance and sense of safety.

In 2024, the Lighthouse welcomed visitors from all over the world -- more than 2,000 visitors came to the Lighthouse. Our knowledgeable Tower Tour Guides, Min Chi Choo and Victoria Rowland entertained and enthralled more than 1,000 guests and our art room, curated by Keith and Cathy Harriton, exhibited the work of more than 15 island artists. We entertained guests in the Lighthouse apartment for 18 weeks of the 2024 season. Without exception, each renter was amazed by the beauty, enthralled with the history and rejuvenated by the solitude. Check our newly refurbished website – a big thanks to Steve Dock – to read the amazing reviews.

[www.burntcoatharborlight.org](http://www.burntcoatharborlight.org)

During 2024, Don Costantino, Lightkeeper from 1972-1974, donated a handsome granite bench in recognition of generations of faithful service by the lightkeepers who served our beloved light station. The bench supports our cultural, educational and recreational mission and offers respite to Island residents and visitors to Maine's Down East Coast. A special thanks to Keith and Cathy Harriton for collaborating with Don to make this donation possible!

In August, the new bench was quickly used when the Lighthouse hosted an estimated 50 people celebrating the end of the Friends of the Swan's Island Lighthouse Endowment Campaign. We were entertained with toe-tapping music from *The Washboard Rebellion* band out of Southwest Harbor. We look forward to having them back in 2025!

In 2024 we were privileged and grateful to have our resident volunteer, Zander Williamson, return. Zander is an accomplished carpenter and construction worker and, along with his wife, Sara, visited us for a week of sprucing up the Lighthouse. They stay at the Lighthouse in exchange for a week of maintenance chores.

A special thanks goes to our maintenance team and trail volunteers who keep the place humming – Charlie Wiegler, Link Hart, Clark Howland, Eric Chetwynd, Jerry Goto, Dave Fornaro and Gordon Hunt for maintaining the Keeper's House and Tower, Laura Saccomonno, Chris Yeaw, Clark and Dave for upkeep of the surrounding trails and Margaret Schleiff, Fran Chetwynd and Fern Burns for landscaping the entrance. Thanks to the exceptional work of Eric Chetwynd and Link Hart, we received a grant for a new roof from the Maine Lighthouse Trust. Thanks to Clark and Charlie who oversaw its installation in April. (We all agreed - they nailed it!)

Our seasonal staff responsible for the success of the first-floor operations, art room and apartment, was exceptional. Thanks to our managers, Kim Colbeth, Katelynn Lemoine, Savannah Hedgepeth, our housekeeper, Billie Joe Reidel and our Tower Tour guides, Min Chi Choo, Victoria Rowland, Tom Ploch and Eric Chetwynd for keeping the day-to-day operations running smoothly and to our SI Historical Society volunteer, Bev McAloon. All of them bring the island to life for our visitors and guests. In 2024, our creative volunteers, Tom and Sue Ploch, expanded our outreach into uncharted waters by introducing schooner sailor tours. They contacted the captains of the *Mary Day*, *American Eagle*, *JE Rigger*, *Ladonna Heritage*, *Lewis French*, *Stephen Taber*, *Grace Bailey*, and the *Angelique*. Those captains interested in providing a day's excursion contacted Tom and Sue on arrival. They trekked to the Lighthouse in the early morning hours to welcome these special guests and share with them the rich history of the Lighthouse. And in October at the Lighthouse, Michelle Whitman hosted Anna Crowley Redding, the author of *Courage Like Kate; The True Story of a Girl Lighthouse Keeper* – it was an exciting educational experience for the children from Swan's, Cranberry and Frenchboro Islands.

In keeping with our educational and historical mission, we exhibited the Swan's Island Historical Society's *Lighthouse Through the Decades*. Special thanks to Olivia Jolley and Karen Dougherty for the vibrant exhibit which conveyed knowledge and insights of life on the island—then and now—affording each of us the opportunity to gather knowledge and inspiration from our rich historical heritage.

We appreciate everyone who works and/or volunteers a lot or a little at the Lighthouse and we welcome all island residents to engage and have fun with us. Please join us and offer ideas to make this shared community treasure better.

*Respectfully submitted, Barbara Howland, President, Town of Swan's Island Lighthouse Committee.*

## Maine Islands Coalition

### 2024 Annual Report

The Maine Islands Coalition (MIC) had a busy year, returning to in-person gatherings, as well as several zoom meetings. Co-chairs Ellen Mahoney and Kendra Chubbuck worked most of the year with support from Alex Zipparo who has since left for a position with the Lincoln County Regional Planning Commission.

Our meetings were well attended in 2024, with state legislators, representatives from each member of the Congressional delegation (Senator Collins, Senator King, Congressman Golden, and Congresswoman Pingree), and other public officials present throughout the year. We found a mix of longer in-person meetings and shorter zoom meetings worked well for island MIC members. Aside from the topics on the agenda, we frequently discussed issues around municipal leadership capacity, transportation, housing, sea level rise, the marine economy, economic development, and emergency services.

- January 23, 2024. The meeting was held in Augusta with a tour of the building and a welcome from the state legislature. This was an in person meeting with over 40 people in attendance. Topics discussed were storm impact on islands, affordable housing, solid waste, water quality, MIC membership dues, updates and policies with legislators and state officials.
- March 21, 2024. Remote, hosted on Zoom. Topic: Working Waterfronts. There were 31 individuals in attendance. Speakers were Steve Train, fisherman and aqua culturist from Long Island; Emma Fernald, multi-generational fishing family member, stern woman, scallop farmer, and soon to be licensed fisherwoman from Islesford; and Roxanne Tolman, multi-generational fishing family member and manager of Vinalhaven Co-Op. A highly informative meeting.
- May 3, 2024. Remote, hosted on Zoom. Topic: Municipal leader engagement and capacity building, with a special focus on cyber security and digital resources. Speakers were Heather Moran, Head of Archives Services, Maine State Archives; Chris Johnson, Deputy Secretary of State for Information Services; Adam Fisher, Director of Collections Development, and Digital Initiatives for the Maine State Library; and Daisy Mueller, Cybersecurity, and Infrastructure Security Agency (CISA) within the Department of Homeland Security. This was an informative meeting with interesting information. You

can read the minutes and [Maine Islands Coalition.com](http://www.maineislandscoalition.com). Recording of this meeting: <https://www.youtube.com/watch?v=MVCOPvUytHE>

- September 20, 2024. In-Person in Rockland at Midcoast School of Technology. Topic: Policy and Legislative Strategy. We also discussed storm impact, infrastructure damage, and funding challenges, capacity challenges. Also discussed were short-term versus long-term dilemmas, along with technical assistance and program management needs. Issues with permitting and regulation delays on some islands were identified. Island communities face outdated energy infrastructure, excessive costs, and limited capacity for sustainable solutions. Problems with solar projects and political barriers and strained relationships. Most islands have training and workforce pressures along with lack of housing. This prevents growth of the population and training of a successor, forcing islands to rely on off-island coverage. Transportation has had service disruptions which cause economic and operational impact and EMS and emergency transport challenges with ferries. There was also a discussion around housing regarding affordability, access, cost of construction, management of properties, lack of capacity to develop housing projects and there is a huge need for funding/grant support for housing.

As we head into 2025, we are excited to bring new energy to the group of resolute individuals who represent Maine's 15 unbridged, year-round islands. Plans are being made for meeting with our constituents in different areas close to the islands in Downeast and Midcoast and Southern Maine. We are also in the process of scheduling two zoom meetings as well as co-chairs we continue a sincere attempt to visit each island community to understand the uniqueness of each island more fully while forming collaborative relationships to address the critical issues we face together.

A reminder that all islanders are welcome to our meetings and that extensive minutes of all MIC meetings are available at:

<http://www.islandinstitute.org/program/community-development/mic>

If you have any questions, concerns, or topics you want us to address please reach out to your Island Representative. We have been honored to serve as co-chairs for the Maine Islands Coalition.

Sincerely,

Ellen Mahoney  
Peaks Island

Kendra Chubbuck  
Isle au Haut

**2024  
TOWN CLERK'S REPORT**

**2023 Comparison**

<b>28 ~ Hunting &amp; Fishing Licenses Issued:</b>	38
<b>118</b>	98
32 ~ Male/Female (intact)	28
86 ~ Neutered/Spayed (altered)	70
<b>46 ~ Shellfish License Issued:</b>	45
6 ~ Resident Commercial	4
1 ~ Non-Resident Commercial	1
22 ~ Resident Recreational	25
3 ~ Non-Resident Recreational	3
14 ~ Complimentary	12
<b>103 ~ Oaths</b>	101
<b>0 ~ Births</b>	3
<b>4 ~ Marriages</b>	4
David Douglas Eiler & Kimberly Diane Houston, February 9	
Gregory Allen Nelson & Kristen Marie Zimmermann, July 26	
Daniel James Westervelt & Stephanie Marguerite Naru, August 22	
Nicholas Melvin Trundy & Leah Marie Ranquist, September 14	
<b>6 ~ Deaths</b>	6
Matthew James Johnson, 44	April 27, Swan's Island
Carlton Elbridge Joyce, 85	May 5, Bar Harbor
Lawrence Lester Stanley, 66	June 30, Swan's Island
Stephen A. Silva, 65	August 5, Swan's Island
Mary Lee Pokoney, 77	October 24, Bar Harbor
<b>3 ~ Burials</b>	7
Carlton Elbridge Joyce	Rose Hill
Lawrence Lester Stanley	Rose Hill
Tyree Minton	Rose Hill

	<b>2023</b>
<b>362 ~ Registered Voters</b>	352
84 ~ Democrat	87
29 ~ Green Independent	33
3 ~ Libertarian	2
1 ~ No Label	1
130 ~ Republican	128
115 ~ Unenrolled	101

Presidential Primary Election ~ March 5

Annual Town Meeting ~ March 23

Primary Election ~ June 4

Special Town Meeting: Short-term Rental Licensing Ordinance ~ June 24

General Referendum Election ~ November 7

**Trainings:**

Election training for cyber attacks ~ January 31 ~ Zoom

Website training ~ June 21 ~ Zoom

Website training ~ July 3 ~ Zoom

Elections Conference ~ September 4 & 5 ~ Bangor

Dog Licensing training ~ September 23 ~ Zoom

**Dates to remember:**

January 1 ~ Boat excise tax is renewable for registered & documented boats

January 1 ~ Dog licenses are due for any dog over 6 months old

January 1 ~ Appointed board/committee members to be sworn in annually

February 1 ~ Dog license fine of \$25 is imposed on unlicensed dogs

April 1 ~ Shellfish licenses are renewable

July 1 ~ ATV/Snowmobile registrations are renewable

July 1 ~ ATV Swan's Island permits are renewable

Respectfully submitted,

*Gwen J. May*

# 2024 TAX COLLECTOR'S REPORT

Mil rate is 14.15 and interest rate is 8.5%

		<b>2023 Comparison</b>
Total value of land:	\$109,436,900	\$110,270,200
Total value of buildings, wharves, floats, etc:	<u>\$48,785,100</u>	<u>\$48,889,900</u>
	\$158,222,200	\$159,160,100
Exemptions (126 homestead, 15 veterans):	<u>\$3,059,950</u>	<u>\$3,196,000</u>
Total assessed	\$155,162,050	\$155,964,100
Parcels of land taxed ~ 811		

**Automobiles, Boats, ATVs & Snowmobiles:**

Vehicles registered	571	560
Documented boats	57	40
Maine registered boats & dinghies	123	125
ATV registrations	15	14

**Liens:**

30-day lien notices sent	27	35
Liens placed	16	25

**Training classes attended:**

Bureau of Motor Vehicle Webinar: New Plate Issue ~ Swan's Island ~ September 13  
Bureau of Motor Vehicle Workshop ~ Ellsworth ~ October 26

**Due Date Reminders:**

**February 28** ~ Trailers over 2000 gross weight expire (trailers under 2000 gross weight are staggered according to the month they were first registered)

**March 31** ~ Motorcycle registrations expire

Tax bills are **due upon receipt**

**September 15** ~ Interest begins on unpaid real estate taxes.

When registering a motor vehicle please remember to have **proof of current insurance and the mileage**

Respectfully submitted,

*Gwen J. May*

## 2024 Delinquent Taxpayers

Sean Allen	\$	1,939.97	
Sean Allen	\$	353.75	
AT&T Mobility	\$	662.22	
Christopher Bennett Heirs	\$	921.17	
Boyland Heights Land Co., LLC	\$	417.43	
Eugene Carter	\$	224.99	
Eugene Carter	\$	358.00	
Sandra K. Carter	\$	305.64	
Henning Christensen III	\$	1,601.78	PAID IN FULL
Mellard H. Cook	\$	1,760.26	
Kathleen A. Donohoe	\$	4,085.81	
William Ferreira	\$	368.23	PARTIALLY PAID
Peter & Annette Gregerson	\$	1,734.79	PAID IN FULL
Kenneth A Heller Heirs	\$	7,329.70	
Liela B. Johnson	\$	585.81	
Liela B. Johnson	\$	331.11	
Liela B. Johnson	\$	1,569.24	
Darrell E. Kent	\$	448.56	
Dwayne L Kent	\$	509.40	
Kathleen A Kierstead	\$	914.09	
Lori LeMoine	\$	1,034.37	
Alban J Maino	\$	2,972.92	
Leonard M May II	\$	35.38	
Leonard M / Jackie L May	\$	1,409.31	PARTIALLY PAID
John Michael McCormick	\$	305.64	
Aaron & Carlyn McLaughlin	\$	567.42	
Carolyn & Aaron McLaughlin	\$	496.67	
Norfolk Realty Corp.	\$	8,038.62	
Jeffrey T Roseberry	\$	4,376.60	
Kendall Smith	\$	318.38	
Kendall Smith	\$	318.38	
Todd Smith	\$	414.60	
Dennis Tapley & Colleen Turner	\$	707.41	PARTIALLY PAID
The Liliانا G Bordeianou Rev Trust	\$	5,229.84	
Jeffrey & Doris Thomas	\$	457.05	
Theodore & Bonnie Turner, Angela Tapley	\$	1,240.25	
Albert L. Uber	\$	696.89	
Rebecca B York	\$	1,568.49	PARTIALLY PAID
<b>Due</b>	<b>\$</b>	<b>56,610.17</b>	

### DELINQUENT PERSONAL PROPERTY

AT & T Mobility, LLC	\$	428.75	
Scientific Games, LLC	\$	25.47	
	<b>\$</b>	<b>454.22</b>	

***Liens Maturing November, 30, 2025***

Boylan Heights Land Co., LLC	\$490.95
Eugene Carter	\$732.41
Mellard H. Cook	\$1,821.13
Lori Lemoine	\$1,102.07
Aaron McLaughlin	\$6.39
Todd Smith	\$488.14
Kendall Smith	\$785.68
Dennis & Colleen Tapley	\$788.10
Jeffrey Thomas	\$538.93
Theodore & Bonnie Turner	<u>\$1,298.31</u>
	\$8,052.11

***Tax Acquired as of December 31, 2024***

Boylan Heights Land Co., LLC	\$515.24	
Eugene Carter	\$717.82	
Mellard H. Cook	\$13,745.37	
Kathleen Kierstead	\$19,061.16	
Lori Lemoine	\$11,695.48	
Malcolm & Heidi Martin	\$2,159.41	Payment Agreement
Todd Smith	\$2,621.81	
Dennis & Colleen Tapley	\$5,800.70	
Theodore & Bonnie Turner	<u>\$2,041.84</u>	
	\$58,358.83	

**12/31/2024 PROJECTED LONG TERM DEBT**

**Swan's Island - Projected Long Term Debt**

Debt Loan Item	Borrow	Term	Rate	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Dec. 2014 Paving (Paid Off '24)	\$ 175,000	10 -YR	1.71%	\$19,829.67										
Mar. 2015 Paving (Paid Off '24)	\$ 431,000	10 -YR	1.71%	\$53,343.20										
May 2018 Town Office Apt Add.	\$ 100,000	10 -YR	2.15%	\$11,202.94	\$11,202.94	\$11,202.94	\$11,202.94							
Feb '23 Broadband	\$ 173,254	10 -YR	4.41%	\$21,868.31	\$21,868.31	\$21,868.31	\$21,868.31	\$21,868.31	\$21,868.31	\$21,868.31	\$21,868.31	\$21,868.31	\$21,868.31	\$21,868.31
<b>Totals</b>				\$106,244.12	\$33,071.25	\$33,071.25	\$33,071.25	\$21,868.31	\$21,868.31	\$21,868.31	\$21,868.31	\$21,868.31	\$21,868.31	\$21,868.31

(Interest rates shown decreased in 2020 for all loans. Final payoff year is an approximate value.)

APPROPRIATIONS 2024	RAISED	TRANSFERS
Administration	\$ 125,000.00	
Municipal Buildings	\$ 45,000.00	\$ 10,000.00
Insurance	\$ 45,000.00	
FICA, Medicare, Unemployment Taxes	\$ 18,000.00	
Planning Board	\$ 5,000.00	
Lighthouse - Transfer from Surplus		\$ 5,000.00
Mill Pond Health Services	\$ 48,000.00	
General Assistance	\$ 24,500.00	
Recreation	\$ 17,000.00	
Nursery School	\$ 15,000.00	
Fire Department	\$ 68,000.00	
Fire Department Reserve		\$ 10,000.00
Ambulance Service (EMS)	\$ 38,000.00	
Law Enforcement	\$ 75,000.00	
Shellfish Conservation Acct - Transfer from Surplus		\$ 2,000.00
Senior Luncheons	\$ 900.00	
Solid Waste	\$ 125,000.00	
Solid Waste Capital Improvements		\$ -
Town Roads	\$ 110,000.00	
Town Roads - Transfer from Vehicle Excise Tax		\$ 30,000.00
Paving Reserve Account	\$ 45,000.00	
Paving Reserve Account - Transfer from Vehicle Excise Tax		\$ 56,111.50
Snow Removal	\$ 90,000.00	
Island Fellow - Transfer from Surplus		\$ 14,000.00
S.I. Educational Society/Library - Transfer from Surplus		\$ 18,000.00
S.I. Historical Society - Transfer from Surplus		\$ 10,000.00
Lobster & Marine Museum - Transfer from Surplus		\$ 5,000.00
IOOF Hall - Transfer from Surplus		\$ 5,000.00
Town Floats - Transfer from Surplus		\$ 15,000.00
Town Floats - Transfer from Watercraft Excise		\$ 5,606.96
Cemeteries - Transfer from Surplus		\$ 20,000.00
Mill Pond Park - Transfer from Surplus		\$ 1,500.00
Maine Lobster Assoc. Legal Defense Fund		\$ 5,000.00
New England Fisherman's Assoc.		\$ 5,000.00
<b>Total Raised at Town Meeting</b>	<b>\$ 894,400.00</b>	<b>\$ 217,218.46</b>
SAD #76 Assessment	\$ 1,253,116.50	
County Tax	\$ 61,603.13	
Overlay	\$ 97,668.67	
<b>Total Assessments</b>	<b>\$ 2,306,788.30</b>	
Less - Anticipated State Revenue Sharing	\$ 50,343.00	
Less - Anticipated Homestead Reimbursement	\$ 31,925.94	
Less - Other Revenues Anticipated	\$ 28,000.00	
<b>Total Deductions</b>	<b>\$ 110,268.94</b>	
<b>Charged to Collector (Total Assessments - Deductions)</b>	<b>\$ 2,196,519.36</b>	
Total Valuation \$155,231,050 x mil rate .01415 = \$2,196,519.36		

**ADMINISTRATION**

	Credits		
Appropriations by Town	\$ 125,000.00		
Auto Registrations	\$ 24,786.05		
Auto Titles	\$ 1,188.00		
ATV/Snowmobile Registrations	\$ 1,275.00		
Auto Sales Tax Collected	\$ 20,456.88		
State - Snowmobile Refund	\$ 6.62		
Town Clerk Fees	\$ 3,454.50		
Dog Licenses	\$ 905.00		
Hunting Licenses	\$ 1,212.25		
Vital Record Fees	\$ 366.00		
30 Day Real Estate Notice Fee	\$ 140.76		
Treasurer Fees	\$ 112.00		
Reimbursements (legal, zoom, supplies, bank credit)	\$ 376.00		
Check Redeposit	\$ 7,467.75		
	\$ 186,746.81		
		Debits	
G. Turner, J.Joyce, G.Farley- Selectmen		\$ 15,000.00	
Theresa Munch - Administrative Assistant		\$ 23,875.50	
Laurel Lemoine- Administrative Assistant		\$ 3,201.00	
Julie McDonald - Treasurer		\$ 13,244.00	
Gwen J. May - Tax Collector & Town Clerk		\$ 11,500.00	
Dorothy A. LeMoine - Clerk/Collector Deputy		\$ 384.75	
Gwen J. May - Clerk/Collector Fees		\$ 5,412.50	
Consulting		\$ 632.00	
RJD Appraisal		\$ 3,450.00	
Harris Computer Systems & Software Upgrades		\$ 4,244.07	
Postage		\$ 2,259.63	
Printing (Town Report)		\$ 1,718.40	
Supplies		\$ 6,416.36	
Elections		\$ 4,605.00	
Training		\$ 180.00	
Telephone		\$ 1,721.15	
Travel		\$ 858.23	
Website		\$ 229.52	
Bank Fees		\$ 15.00	
NSF Checks		\$ 7,467.75	
Audit & Auditor Consulting Expense		\$ 7,201.25	
Dues		\$ 2,503.70	
Contributions		\$ 10,427.02	
Advertisements		\$ 1,760.85	
Legal		\$ 891.75	
Recording Fees		\$ 770.00	
Vital Statistics		\$ 83.20	
State - Registrations/Sales Tax/Titles		\$ 47,760.43	
State - Hunting Licenses		\$ 1,212.25	
State - Dog Licenses		\$ 596.00	
		\$ 179,621.31	
			\$ 7,125.50
<b>Balance to Surplus</b>			

**MUNICIPAL BUILDINGS/LAND**

	Credits		
Balance from 2023	\$	6,181.60	
Raised by Town	\$	45,000.00	
Beach Ramp from Surplus	\$	10,000.00	
US Post Office - Rent	\$	10,500.00	
US Post Office - Fuel Reimbursement	\$	1,519.33	
			\$ 73,200.93
	Debits		
Municipal Payroll	\$	1,280.00	
Mowing/Shoveling/Landscaping Payroll	\$	1,598.00	
Repair/Maintenance	\$	18,362.06	
Supplies/Freight	\$	249.89	
Addition Loan Payment	\$	11,202.94	
Building Heat/Propane	\$	7,194.09	
Electricity	\$	2,692.93	
			\$ 42,579.91
<b>Balance Carried to 2025</b>			<b>\$ 30,621.02</b>

**INSURANCE**

	Credits		
Raised by Town	\$	45,000.00	
Dividends & Refunds	\$	416.68	
			\$ 45,416.68
	Debits		
M. B. Grindle Agency	\$	40,572.00	
MEMIC - Workers Comp.	\$	5,739.00	
			\$ 46,311.00
<b>Overdraft from Surplus</b>			<b>\$ (894.32)</b>

**FICA / MEDICARE / STATE PAYROLL TAXES**

	Credits		
Raised by Town	\$	18,000.00	
	Debits		
FICA / Medicare/FUTA	\$	19,289.01	
<b>Overdraft from Surplus</b>			<b>\$ (1,289.01)</b>

**COUNTY TAX**

	Credits		
Assessed by Town (15K County Law E. credit applied)	\$	61,603.13	
	Debits		
Paid Hancock County Treasurer	\$	61,603.13	

**OVERLAY LESS ABATEMENTS**

	Credits		
Assessed by Town	\$	97,668.67	
			\$ 97,668.67
	Debits		
Abatements	\$	758.44	
			\$ 758.44
<b>Balance to Surplus</b>			<b>\$ 96,910.23</b>

**INTEREST**

	Credits		
Taxes	\$	2,864.32	
Liens	\$	2,771.65	
Interest - Checking (@ 1st)	\$	1,178.61	
Interest - Sweep & others	\$	18,240.87	
			\$ 25,055.45
	Debits		
TAN Interest	\$	8,398.35	
Elan Financial	\$	42.06	
			\$ 8,440.41
<b>Balance to Surplus</b>			<b>\$ 16,615.04</b>

**STATE MUNICIPAL REVENUE SHARING**

	Credits		
Balance from 2023	\$	34,399.01	
State Municipal Revenue Sharing	\$	53,862.19	
			\$ 88,261.20
	Debits		
State Muni. Rev. Sharing from Net Assessment	\$	50,343.00	
			\$ 50,343.00
<b>Balance Carried to 2025</b>			<b>\$ 37,918.20</b>

**VEHICLE EXCISE TAX**

	Credits		
Excise Tax	\$	101,861.14	
			\$ 101,861.14
	Debits		
Transfer to Law Enforcement	\$	-	
Transfer to Town Roads	\$	45,000.00	
			\$ 45,000.00
<b>Balance Transfer to Paving Reserve</b>			<b>\$ 56,861.14</b>

**SAD #76 - EDUCATION**

	Credits		
Assessed by Town	\$	1,253,116.50	
	Debits		
SAD # 76	\$	1,253,116.50	
<b>Balance to Surplus</b>			<b>\$ -</b>

**WATERCRAFT REGISTRATION & EXCISE TAX**

	Credits		
Balance from 2023	\$	5,606.96	
Watercraft Registrations	\$	3,124.00	
Sales Tax	\$	5,349.24	
Excise Tax/Documentation	\$	7,180.20	
			\$ 21,260.40
	Debits		
State - Boat Registrations & Sales Tax	\$	8,635.24	
Transfer to Town Floats	\$	5,606.96	
			\$ 14,242.20
<b>Balance Carried to 2025</b>			<b>\$ 7,018.20</b>

**PLANNING BOARD**

	Credits		
Balance from 2023	\$	12,891.56	
Raised by Town	\$	5,000.00	
Electrical Permits	\$	350.54	
Internal Plumbing Permits	\$	370.00	
Septic Permits/Septic Project Reimb.	\$	35,871.00	
Shoreland Zoning Permits	\$	1,521.99	
Short Term Rentals	\$	3,300.00	
			\$ 59,305.09
	Debits		
Caitlin Trafton - CEO	\$	2,688.00	
Septic Projects	\$	32,500.00	
			\$ 35,188.00
<b>Balance Carried to 2025</b>			<b>\$ 24,117.09</b>

**FIRE DEPARTMENT**

	Credits		
Balance from 2023	\$	7,976.74	
DPS - Donations	\$	5,200.00	
Raised by Town	\$	68,000.00	
			\$ 81,176.74
	Debits		
Robert Gardner - Fire Chief	\$	7,500.00	
Ezekiel Freelove	\$	3,500.00	
Payroll Cleaning	\$	567.50	
Mowing	\$	231.00	
Hancock County RCC - Dispatch	\$	877.19	
Building - Electricity	\$	3,913.77	
Fire Pond Electricity	\$	376.41	
Building - Heat / Propane	\$	6,150.38	
Fire Dept. - Gas & Fuel	\$	265.85	
Building Maintenance	\$	8,727.10	
Freight Charges	\$	15.00	
Supplies	\$	3,096.07	
Truck & Equipment Maintenance	\$	25,604.75	
Telephone	\$	1,743.52	
Training & Travel	\$	1,319.75	
Firefighters Volunteer Insurance	\$	1,088.00	
			\$ 64,976.29
<b>Balance Carried to 2025</b>			<b>\$ 16,200.45</b>

**EMERGENCY TRIPS**

	Credits		
Payments Received			\$ 15,114.42
	Debits		
Emergency Trips			\$ 12,572.50
<b>Balance to Surplus</b>			<b>\$ 2,541.92</b>

**AMBULANCE**

	Credits		
Balance Carried from 2023	\$	24,423.63	
Raised by Town	\$	38,000.00	
Ambulance Grant	\$	15,000.00	
Ambulance Training Refund	\$	1,597.50	
			\$ 79,021.13
	Debits		
Deborah Staples - Director	\$	5,000.00	
Sonja Philbrook - Assistant Director	\$	3,000.00	
Payroll	\$	9,777.00	
Legal	\$	615.50	
Ambulance Repair / Maintenance	\$	407.50	
Donations	\$	1,000.00	
Supplies/Freight/New Equip.	\$	9,337.15	
Electricity	\$	818.15	
Fuel & Gasoline	\$	656.71	
Building Heat	\$	1,326.09	
Telephone	\$	547.93	
Ambulance Travel	\$	65.47	
Ambulance Training/Consultant/QA	\$	8,492.41	
Dispatch Services	\$	375.96	
Dues & Licenses	\$	335.00	
			\$ 41,754.87
<b>Balance Carried to 2025</b>			<b>\$ 37,266.26</b>

**LAW ENFORCEMENT**

	Credits		
Balance from 2023	\$	17,350.16	
Raised by Town	\$	75,000.00	
State Deer Tags	\$	327.50	
			\$ 92,677.66
	Debits		
Hancock County Sheriff's Dept.	\$	68,036.02	
Equipment/Supplies/Radios	\$	639.16	
Travel	\$	1,918.13	
State Deer Tags	\$	327.50	
Animal Control Payroll	\$	975.00	
Animal Control Training	\$	50.00	
LE Gasoline	\$	90.30	
LE Cruiser Maint.	\$	3,196.56	
			\$ 75,232.67
<b>Balance Carried to 2025</b>			<b>\$ 17,444.99</b>

**MILL POND HEALTH CENTER**

	Credits		
Balance from 2023	\$	653.13	
Raised by Town	\$	48,000.00	
Donation	\$	200.00	
A/R Maine Seacoast Mission	\$	4,000.00	
			\$ 52,853.13
	Debits		
Marissa Rozenski - Health Center Director	\$	18,888.00	
Laurie Farley - HC Co-worker/Town Health Officer	\$	494.00	
Mowing and Shoveling	\$	553.00	
Insurance (Medical) & Training	\$	201.00	
Cleaning	\$	512.50	
Electricity	\$	876.15	
Heat & Propane	\$	1,717.85	
Telephone	\$	948.29	
Building Repairs/Maintenance	\$	1,183.22	
Supplies	\$	3,517.19	
Travel	\$	2,778.50	
Freight Charges	\$	735.00	
Outside Contributions	\$	500.00	
			\$ 32,904.70
<b>Balance Carried to 2025</b>			<b>\$ 19,948.43</b>

**SOLID WASTE**

	Credits		
Raised by Town	\$	125,000.00	
Metal Sales	\$	1,035.10	
			\$ 126,035.10
	Debits		
Payroll - L. Smith - Facility Manager	\$	15,000.00	
Burn Pile - Landfill Trucking	\$	2,520.00	
Compacting	\$	6,277.50	
MRC (MWS Tipping Fees & MRC Dues)	\$	11,278.82	
Trucking Fees (EMR)	\$	50,454.40	
Hazardous Waste Disposal	\$	1,658.25	
Supplies/Repairs	\$	464.29	
Travel	\$	9,808.25	
Electricity	\$	2,216.73	
Telephone	\$	206.67	
Freight	\$	2,120.40	
DEP License	\$	591.00	
			\$ 102,596.31
<b>Balance Carried to 2025</b>			<b>\$ 23,438.79</b>

**SOLID WASTE CAPITAL IMPROVEMENTS**

	CREDIT		
Balance from 2023	\$	40,458.09	
			\$ 40,458.09
	Debits		
Capital Improvements	\$	40,000.00	
DEP Testing	\$	253.15	
Clearing	\$	325.00	
			\$ 40,578.15
<b>Overdraft to Surplus</b>			<b>\$ (120.06)</b>

**TOWN ROADS**

	Credits		
Balance From 2023	\$	104,072.93	
Raised by Town	\$	110,000.00	
Transfer from Vehicle Excise Tax	\$	30,000.00	
State FEMA/LRAP	\$	17,668.00	
			\$ 261,740.93
	Debits		
The First- 2014 Paving Note	\$	19,829.67	
The First- 2015 Paving Note	\$	53,343.20	
Chris Sawyer - Foreman	\$	3,457.45	
Labor	\$	1,366.49	
Mowing	\$	2,100.00	
Equipment	\$	4,550.00	
Eq. Repairs/Maintenance	\$	14,440.89	
Fuel & Gasoline	\$	1,052.46	
Doug Gott (Grader)	\$	1,774.99	
Street Sweeping	\$	4,543.93	
Gravel/Cold Patch	\$	14,278.00	
Street Striping	\$	2,668.73	
Culverts	\$	2,779.20	
Travel & Freight	\$	5,772.75	
			\$ 131,957.76
<b>Balance Carried to 2025</b>			<b>\$ 129,783.17</b>

**PAVING RESERVE ACCOUNT**

	Credits		
Balance from 2023	\$	56,109.46	
Raised by Town	\$	45,000.00	
Transfer from Vehicle Excise Tax	\$	56,861.14	
			\$ 157,970.60
	Debits		
Paving	\$	-	
<b>Balance Carried to 2025</b>			<b>\$ 157,970.60</b>

**SNOW REMOVAL**

	Credits		
Balance from 2023	\$	-	
Raised by Town	\$	90,000.00	
Credit	\$	700.00	
			\$ 90,700.00
	Debits		
Equipment for Snow Removal Trucks	\$	14,733.47	
Plowing Hourly Payroll	\$	14,202.50	
Plowing Stipend	\$	8,000.00	
Repairs & Maintenance	\$	11,995.51	
Gasoline	\$	4,350.85	
Travel	\$	2,941.46	
Sand & Salt	\$	10,996.52	
Salt & Sand Mix	\$	6,577.23	
Salt Shed Repair	\$	175.43	
			\$ 73,972.97
<b>Balance Carried to 2025</b>			<b>\$ 16,727.03</b>

**TOWN FLOATS**

	<b>Credits</b>		
Balance from 2023	\$	42,275.49	
Raised from Town	\$	-	
Transfer from Surplus	\$	15,000.00	
Transfer from Watercraft Excise	\$	5,606.96	
			\$ 62,882.45
	<b>Debits</b>		
Maintenance/Repair/Supplies	\$	1,557.86	
Consulting (Ferry Float Grant)	\$	5,274.25	
Town of Tremont - Use of Floats (2 yrs)	\$	2,000.00	
Capitol Improvements	\$	24,615.00	
			\$ 33,447.11
<b>Balance Carried to 2025</b>			<b>\$ 29,435.34</b>

**GENERAL ASSISTANCE**

	<b>Credits</b>		
Raised by Town	\$	24,500.00	
GA Reimbursements and Repayments	\$	3,253.63	
			\$ 27,753.63
	<b>Debits</b>		
GA Overall Assistance	\$	5,725.76	
Eastern Agency on Aging	\$	300.00	
Downeast Transportation	\$	165.00	
Families First Community	\$	200.00	
Downeast Community Partners	\$	1,000.00	
Yesterday's Children	\$	100.00	
WIC	\$	200.00	
MDI Nursing	\$	1,000.00	
Food Pantry	\$	7,700.00	
			\$ 16,390.76
<b>Balance to Surplus</b>			<b>\$ 11,362.87</b>

**AFFORDABLE HOUSING**

	<b>Credits</b>		
Balance from 2023	\$	68,194.66	
Lot & Loan Payments	\$	4,920.00	
			\$ 73,114.66
	<b>Debits</b>		
Legal	\$	5,749.93	
			\$ 5,749.93
<b>Balance Carried to 2025</b>			<b>\$ 67,364.73</b>

*Note - Total of Delinquent Accounts as of 12/31/2024 Contact Town Office for more information  
Lori LeMoine, Nick & Jodie Mauger*

**RECREATION**

	Credits		
Balance from 2023	\$	13,776.10	
Raised by the Town	\$	17,000.00	
Fundraiser/Picnic/Rec Receipts	\$	2,276.30	
Recreation Day/Night Programs	\$	359.96	
Recreation Quarry Rock Sales	\$	120.00	
			\$ 33,532.36
	Debits		
Payroll	\$	4,000.00	
Mowing	\$	352.00	
Maintenance/Repair	\$	375.73	
Supplies	\$	1,237.89	
QP Toilets	\$	1,080.00	
Electricity	\$	1,465.46	
Heat Pump	\$	6,267.50	
Recreation Clearing	\$	97.50	
Day/night Petty Cash	\$	299.98	
TIM's Supplies	\$	3.00	
Clean-up	\$	170.00	
			\$ 15,349.06
<b>Balance Carried to 2025</b>			<b>\$ 18,183.30</b>

**NEW RECREATION COMMUNITY BUILDING**

	Credits		
Balance from 2023	\$	28,591.96	
New Bldg Fund/Variety Show	\$	3,837.67	
			\$ 32,429.63
	Debits		
<b>Balance Carried to 2025</b>			<b>\$ 32,429.63</b>

**SHELLFISH CONSERVATION**

	Credits		
Balance from 2023	\$	5,877.05	
Transfer from Surplus	\$	2,000.00	
Clam Licenses	\$	2,166.00	
			\$ 10,043.05
	Debits		
Payroll Clam Warden-Jeff Clapp	\$	333.34	
Advertising	\$	289.00	
			\$ 622.34
<b>Balance Carried to 2025</b>			<b>\$ 9,420.71</b>

**BROADBAND**

	Credits		
Balance from 2023	\$	292,167.88	
			\$ 292,167.88
	Debits		
Broadband Loan	\$	21,868.31	
Legal	\$	3,312.52	
Consulting	\$	937.50	
Broadband Expense (TDS/Versant power)	\$	233,677.95	
			\$ 259,796.28
<b>Balance Carried to 2025</b>			<b>\$ 32,371.60</b>

<b><u>Sage Dentremont Scholarship Swim Fund</u></b>	\$	10,917.68	
Funds Expended	\$	282.50	
<b>Balance Carried to 2025</b>			<b>\$ 10,635.18</b>

**CEMETERIES**

	<b>Credits</b>		
Balance from 2023	\$	4,039.19	
Transfer from Surplus	\$	20,000.00	
Sale of Lots	\$	500.00	
			\$ 24,539.19
	<b>Debits</b>		
Travel	\$	2,050.50	
Repairs/Maintenance	\$	8,127.82	
Supplies/Freight	\$	63.24	
Mowing/Cleanup	\$	6,549.00	
Flags, Flowers & Wreaths	\$	3,117.47	
			\$ 19,908.03
<b>Balance Carried to 2025</b>			<b>\$ 4,631.16</b>

**NURSERY SCHOOL**

	<b>Credits</b>		
Balance from 2023	\$	10,575.82	
Raised from Town	\$	15,000.00	
			\$ 25,575.82
	<b>Debits</b>		
Payroll	\$	18,058.75	
Electricity	\$	584.11	
Building Heat/Propane	\$	1,145.23	
Telephone	\$	632.21	
Building Maintenance	\$	1,966.02	
Supplies	\$	1,809.13	
License	\$	10.00	
Training	\$	175.00	
Water Test	\$	5.28	
			\$ 24,385.73
<b>Balance Carried to 2025</b>			<b>\$ 1,190.09</b>

**SWAN'S ISLAND EDUCATIONAL SOCIETY**

	<b>Credits</b>		
Transfer from Surplus	\$	18,000.00	
	<b>Debits</b>		
	\$	18,000.00	

**SWAN'S ISLAND HISTORICAL SOCIETY**

	<b>Credit</b>		
Transfer from Surplus	\$	10,000.00	
	<b>Debits</b>		
	\$	10,000.00	

**LOBSTER & MARINE MUSEUM**

	<b>Credit</b>		
Transfer from Surplus	\$	5,000.00	
	<b>Debit</b>		
	\$	5,000.00	

**MILL POND PARK**

	Credits		
Balance from 2023	\$	18,477.04	
Transfer from Surplus	\$	1,500.00	
Donations	\$	1,662.00	
			\$ 21,639.04
	Debits		
Electricity	\$	377.76	
Supplies/Landscaping	\$	311.93	
Water Testing	\$	192.34	
Toilet Rental	\$	1,080.00	
Mowing and Trash Removal	\$	517.00	
Signs	\$	20.00	
Clearing	\$	300.00	
Capitol Improvement	\$	10,600.00	
			\$ 13,399.03
<b>Balance Carried to 2025</b>			<b>\$ 8,240.01</b>

**ODD FELLOWS HALL**

	Credits		
Transfer from Surplus	\$	5,000.00	
	Debits		
Hancock Lodge No. 150, IOOF	\$	5,000.00	
Porta Potties	\$	840.00	
			\$ 5,840.00
<b>Overdraft to Surplus</b>			<b>\$ (840.00)</b>

**LIGHTHOUSE TOWN ACCOUNT**

	Credits		
Town Account Balance Carried From 2023	\$	1,941.24	
Transferred from Surplus	\$	5,000.00	
Lighthouse Rentals	\$	7,120.00	
Lighthouse Refund	\$	1,469.64	
Lighthouse Fund Revenue-Other	\$	32,000.00	
Roofing Grant	\$	16,563.00	
			\$ 64,093.88
	Debits		
Payroll expenses	\$	18,763.77	
Laundry & Garbage	\$	2,325.00	
Building Maintenance, Repairs, & Supplies	\$	19,288.63	
Caretaking	\$	1,350.00	
Mowing	\$	429.00	
Refunds	\$	604.09	
Electricity	\$	1,536.81	
Telephone	\$	692.65	
Artist's Commission	\$	8,067.00	
Cleaning Supplies	\$	258.56	
Consulting	\$	1,385.25	
Gift Shop Inventory	\$	7,001.26	
Advertising & Marketing	\$	540.00	
Maintenance Supplies	\$	332.98	
Web	\$	156.00	
			\$ 62,731.00
<b>Balance Carried to 2025</b>			<b>\$ 1,362.88</b>

**SENIOR LUNCHEON**

Raised by Town	Credits	\$	900.00	
	Debits	\$	-	
Balance to Surplus				\$ 900.00

**ISLAND FELLOW**

Transfer from Surplus	Credits	\$	14,000.00	
	Debits	\$		
Paid Island Institute		\$	14,000.00	

**SCHOLARSHIP FUND (BOOKS)**

Scholarship Balance from 2023	Credits	\$	7,450.48	
Scholarship CD Balance w/interest from 2024		\$	15.77	
				\$ 7,466.25
	Debits			
Book Request Paid Out		\$	-	
Balance Carried to 2025				\$ 7,466.25

**MINTURN BOAT/FLOAT STORAGE**

Balance From 2023	Credits	\$	5,677.00	
Storage Payments		\$	350.00	
	Debits	\$	-	
Balance Carried to 2025				\$ 6,027.00

*Note - Total of Delinquent Accounts as of 12/31/2024 Contact Town Office for more information  
Carl LeMoine, Zack Harvey, Jeff Clapp*

**QUARRY WHARF**

Balance from 2023	Credits	\$	6,642.61	
Quarry Wharf - Section Rents		\$	1,375.00	
				\$ 8,017.61
	Debits			
Electricity		\$	838.32	
Balance Carried to 2025				\$ 7,179.29

**FEED SHED**

Balance from 2023	Credits	\$	29,445.57	
Feed Shed Rent		\$	3,600.00	
				\$ 33,045.57
	Debits			\$ -
What was this?		\$	1,999.40	
				\$ 1,999.40
Balance Carried to 2025				\$ 31,046.17

**FISH PLANT**

Balance from 2023	Credits	\$	147,469.94	
Fish Plant Boat/Float Storage		\$	-	
	Debits			
Balance Carried to 2025				\$ 147,469.94

**SWAN'S ISLAND RECOVERY FUND**

Balance from 2023	Credits	\$	4,383.76	
	Debits	\$	-	
Balance Carried to 2025				\$ 4,383.76

**SURPLUS**

	Credits	
Balance from 2023	\$	163,268.05
State - Homestead Reimbursement	\$	30,245.20
State - Tree Growth Reimbursement	\$	6,699.22
State - Veterans Reimbursement	\$	254.00
Payments in Lieu of Taxes:	\$	7,209.00
Balances to Surplus:		
	Administration	\$ 7,125.50
	Overlay Less Abatements	\$ 96,910.23
	Supplemental Tax	\$ 416.72
	State Stabilization Tax	\$ 319.86
	Interest	\$ 16,615.04
	Other	\$ 46.22
	Senior Luncheons	\$ 900.00
	General Assistance	\$ 11,362.87
		\$ 341,371.91
	Debits	
Tree Growth Appropriation	\$	6,000.00
Homestead Exemption Appropriation	\$	31,925.44
In Lieu of Tax Appropriation	\$	7,000.00
Transfer to Municipal Buildings	\$	10,000.00
Transfer to Lighthouse	\$	5,000.00
Transfer to IOOF Hall	\$	5,000.00
Transfer to Island Fellow	\$	14,000.00
Transfer to Library - Educational Society	\$	18,000.00
Transfer to Historical Society	\$	10,000.00
Transfer to Lobster & Marine Museum	\$	5,000.00
Transfer to Town Floats	\$	15,000.00
Transfer to Cemeteries	\$	20,000.00
Transfer to Mill Pond Park	\$	1,500.00
Transfer to Shellfish	\$	2,000.00
NEFF/MLA Donations	\$	20,000.00
Overdraft Insurance	\$	894.32
Overdraft FICA/Medicare/State Payroll Taxes	\$	1,289.01
Overdraft IOOF	\$	840.00
Overdraft Solid Waste Capital Improvements	\$	120.06
		\$ 173,568.83
<b>Balance Carried to 2025</b>		<b>\$ 167,803.08</b>

**TOWN OF SWAN'S ISLAND, MAINE**  
**FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

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## *INDEPENDENT AUDITOR'S REPORT*

To the Board of Selectmen  
Town of Swans Island  
Swans Island, ME 04685

### *Opinions*

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Swans Island, Maine as of and for the fiscal year ended December 31, 2024, which collectively comprise the Town's basic financial statements as listed in the table of contents, including the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Swans Island, Maine, as of December 31, 2024, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Swans Island, Maine, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Swans Island, Maine's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### *Auditor's Responsibility for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 6 and 20 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's financial statements as a whole. The supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements. The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully Submitted,

*James W. Wadman, C.P.A.*

James W. Wadman, C.P.A.  
February 24, 2025

**TOWN OF SWAN'S ISLAND, MAINE**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended December 31, 2024**

Management of the Town of Swan's Island, Maine provides this *Management's Discussion and Analysis* of the Town's financial performance for readers of the Town's financial statements. This narrative overview and analysis of the financial activities of the Town is for the fiscal year ended December 31, 2024. We encourage readers to consider this information in conjunction with the financial statements and accompanying notes that follow.

The financial statements herein include all of the activities of the Town of Swan's Island, Maine (the Town) using the integrated approach as prescribed by Government Accounting Standards Board (GASB) Statement No. 34 and related subsequent statements.

**FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT**

**Government-wide Highlights:**

*Net Position* – The assets of the Town exceeded its liabilities at fiscal year ending December 31, 2024 by \$6,470,501 (presented as “net position”). Of this amount, \$1,045,421 was reported as “unrestricted net position”. Unrestricted net position represents the amount available to be used to meet the Town's ongoing obligations to citizens and creditors.

*Changes in Net Position* – The Town's total net position decreased by \$96,409 (a 1.47% decrease) for the fiscal year ended December 31, 2024.

**Fund Highlights:**

*Governmental Funds* – Fund Balances – As of the close of the fiscal year ended December 31, 2024, the Town's governmental funds reported a combined ending fund balance of \$1,119,062 with \$64,399 being general unassigned fund balance. This unassigned fund balance represents 2.3% of the Town's general fund expenditures for the year.

**Long-term Debt:**

The Town's general long-term debt obligations decreased by \$96,341 (33%) during the current fiscal year. No new long-term debt obligations were issued during the current fiscal year. Existing debt obligations were retired according to schedule.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis are intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains additional required supplementary information (budgetary comparison) and other supplementary information. These components are described below:

**Government-wide Financial Statements**

The Government-wide financial statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and business-type activities (if applicable) separately. These statements include all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain elimination entries have occurred as prescribed by the statement in regards to inter-fund activity, payables and receivables.

The government-wide financial statements can be found on pages 7-8 of this report.

**Fund Financial Statements**

The fund financial statements include statements for each of the three categories of activities – governmental, business-type (if applicable) and fiduciary. The governmental activities are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Fiduciary funds are used to account for resources held for the benefit of parties outside the Town government. Fiduciary funds are not reflected in the government-

wide financial statements because the resources of these funds are not available to support the Town’s own programs. Reconciliation of the fund financial statements to the Government-wide financial statements is provided to explain the differences created by the integrated approach. The basic governmental fund financial statements can be found on pages 9-10 of this report.

**Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. The notes to the financial statements can be found on pages 13-19 of this report.

**Required Supplementary Information**

This section includes a budgetary comparison schedule, which includes a reconciliation between the statutory fund balance for budgetary purposes and the fund balance for the general fund as presented in the governmental fund financial statements (if necessary). Required supplementary information can be found on page 20 of this report.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

**Net Position**

81% of the Town’s net position reflects its investment in capital assets such as land, buildings, equipment and infrastructure (roads, parking lots and other immovable assets), less any related debt used to acquire those assets that are still outstanding. The Town uses these assets to provide services to citizens; consequently, these assets are not available for future spending. Although, the Town’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Total 2024</i>	<i>Total 2023</i>
Current Assets	1,246,595	-	1,246,595	1,216,167
Capital Assets	5,439,487	-	5,439,487	5,649,537
<b>Total Assets</b>	<b>6,686,082</b>	<b>-</b>	<b>6,686,082</b>	<b>6,865,703</b>
Other Liabilities	49,581	-	49,581	107,383
Long-Term Liabilities	166,001	-	166,001	191,410
<b>Total Liabilities</b>	<b>215,582</b>	<b>-</b>	<b>215,582</b>	<b>298,793</b>
<b>Net Position:</b>				
Invested in Capital Assets	5,248,036	-	5,248,036	5,361,744
Restricted	177,044	-	177,044	373,207
Unrestricted	1,045,421	-	1,045,421	831,958
<b>Total Net Position</b>	<b>6,470,501</b>	<b>-</b>	<b>6,470,501</b>	<b>6,566,910</b>
<b>Total Liabilities &amp; Net Position</b>	<b>6,686,082</b>	<b>-</b>	<b>6,686,082</b>	<b>6,865,703</b>

**Changes in Net Position**

Approximately 81 percent of the Town’s total revenue came from property and excise taxes, approximately 3 percent came from State subsidies and grants, and approximately 16 percent came from services, investment earnings and other sources. Depreciation expense on the Town’s governmental and business-type activity assets represents \$435,717 of the total expenses for the fiscal year.

**CAPITAL ASSET ADMINISTRATION**

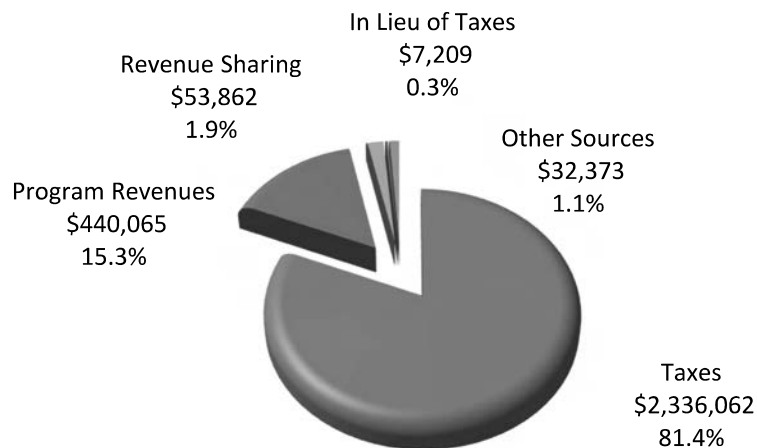
**Capital Assets**

The Town’s investment in capital assets for its governmental and business-type activities amounts to \$16,952,069, net of accumulated depreciation of \$11,512,582 leaving a net book value of \$5,439,487. Current year additions include

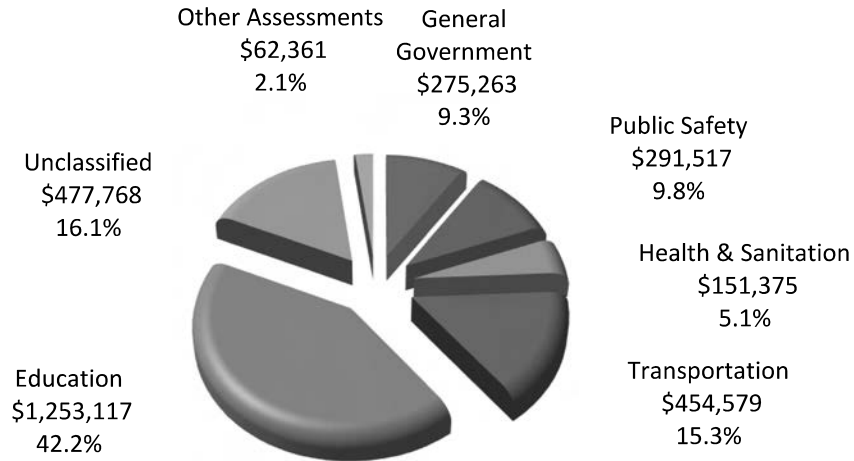
\$29,948 in building improvements, \$195,720 in equipment purchases and land improvements. There were no current year disposals or impairments.

	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Total 2024</i>	<i>Total 2023</i>
<b>Revenues:</b>				
Taxes	2,336,062		2,336,062	2,115,840
Program Revenues	440,065		440,065	433,317
In Lieu of Tax	7,209		7,209	7,117
Revenue Sharing	53,862		53,862	52,741
Other	32,373		32,373	38,606
<b>Total</b>	<b>2,869,571</b>	<b>-</b>	<b>2,869,571</b>	<b>2,647,621</b>
<b>Expenses:</b>				
General Government	275,263		275,263	262,540
Protection	291,517		291,517	265,574
Health / Sanitation	151,375		151,375	148,107
Transportation	454,579		454,579	461,221
Education	1,253,117		1,253,117	1,164,678
Unclassified	477,768		477,768	316,060
Other Assessments	62,361		62,361	81,084
<b>Total</b>	<b>2,965,980</b>	<b>-</b>	<b>2,965,980</b>	<b>2,699,265</b>
<b>Changes in Net Position</b>	<b>(96,409)</b>	<b>-</b>	<b>(96,409)</b>	<b>(51,644)</b>

## Revenues by Source - Governmental and Business-Type



## Expenditures by Source - Governmental and Business-Type



### FINANCIAL ANALYSIS OF THE TOWN'S INDIVIDUAL FUNDS

#### Governmental Funds

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the fiscal year, the Town's governmental funds reported ending fund balances of \$1,119,062, a decrease of \$6,789 in comparison with the prior year. A balance of \$64,399 constitutes unassigned fund balance. The remainder is reserved to indicate that it is not available for spending because it has been committed to liquidate contracts and commitments of the prior fiscal year or for a variety of other purposes.

Variations between actual General Fund revenues and expenditures and the final amended budget included the following:

- \$284,997 positive variance in revenues. Property and excise tax revenues exceeded budget by \$31,511. In addition, the Town collected \$251,959 in unbudgeted lighthouse and grant revenues.
- \$216,216 positive variance expenditures. This is primarily due to Broadband project expenditures of prior year revenues.

### REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all citizens, taxpayers, investors and creditors. This financial report seeks to demonstrate the Town's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Town of Swan's Island, P.O. Box 11, Swan's Island, ME 04685.

**TOWN OF SWAN'S ISLAND, MAINE**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2024**

(Exhibit I)

	<u>Assets</u>	<u>Governmental Activities</u>
Cash and Cash Equivalents		\$1,132,913
Accounts Receivable		\$4,272
Taxes Due		\$109,410
<u>Capital Assets:</u>		
Land		\$1,261,612
Other Capital Assets, net of Accumulated Depreciation		<u>\$4,177,875</u>
<u>Total Assets</u>		<u><u>\$6,686,082</u></u>
	<u>Liabilities and Deferred Inflows</u>	
<u>Liabilities:</u>		
Accounts Payable		\$23,896
<u>General Obligation Bonds Payable:</u>		
Due within one year		\$25,450
Due in more than one year		<u>\$166,001</u>
<u>Total Liabilities</u>		<u>\$215,347</u>
<u>Deferred Inflows of Resources:</u>		
Taxes Collected in Advance		<u>\$235</u>
<u>Total Deferred Inflows of Resources</u>		<u>\$235</u>
	<u>Net Position</u>	
Net Investment in Capital Assets		\$5,248,036
Restricted		\$177,044
Unrestricted		<u>\$1,045,421</u>
<u>Total Net Position</u>		<u>\$6,470,501</u>
<u>Total Liabilities, Deferred Inflows &amp; Net Position</u>		<u><u>\$6,686,082</u></u>

The Notes to the Financial Statements are an Integral Part of this Statement.

**TOWN OF SWAN'S ISLAND, MAINE**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

(Exhibit II)

<b><u>Functions/Programs</u></b>	<b><u>Expenses</u></b>	<b><u>Program Revenues</u></b>		<b><u>Net (Expense)</u></b>
		<b><u>Charges for Services</u></b>	<b><u>Operating/ Capital Grants</u></b>	<b><u>Revenue and Changes in Net Position</u></b>
<b><u>Primary Government</u></b>				<b><u>Governmental Activities</u></b>
<b><u>Governmental Activities</u></b>				
General Government	\$275,263	\$82,680	\$32,500	(\$160,083)
Public Safety	\$291,517	\$33,878	\$5,200	(\$252,439)
Health & Sanitation	\$151,375	\$1,035	\$4,200	(\$146,140)
Public Transportation	\$454,579	\$2,425	\$17,668	(\$434,486)
Unclassified	\$477,768	\$8,520	\$251,959	(\$217,290)
Assessments	\$1,315,478			(\$1,315,478)
<b><u>Total Governmental Activities</u></b>	<b><u>\$2,965,981</u></b>	<b><u>\$128,538</u></b>	<b><u>\$311,527</u></b>	<b><u>(\$2,525,916)</u></b>
<b><u>Total Primary Government</u></b>	<b><u>\$2,965,981</u></b>	<b><u>\$128,538</u></b>	<b><u>\$311,527</u></b>	<b><u>(\$2,525,916)</u></b>
<b><u>General Revenues:</u></b>				
Tax Revenues				\$2,336,062
Interest Earned and Collected				\$25,055
State Revenue Sharing				\$53,862
In Lieu of Taxes				\$7,209
Tree Growth & Veteran's Reimbursement				\$7,318
<b><u>Total Revenues</u></b>				<b><u>\$2,429,507</u></b>
<b><u>Changes in Net Position</u></b>				<b><u>(\$96,409)</u></b>
<b><u>Net Position - Beginning</u></b>				<b><u>\$6,566,910</u></b>
<b><u>Net Position - Ending</u></b>				<b><u>\$6,470,501</u></b>

The Notes to the Financial Statements are an Integral Part of this Statement.

**TOWN OF SWAN'S ISLAND, MAINE**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2024**

(Exhibit III)

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>Assets &amp; Other Debits</u>			
Cash and Cash Equivalents	\$1,132,913		\$1,132,913
Accounts Receivable	\$7,911		\$7,911
Taxes Due	\$109,410		\$109,410
Due From Other Funds		\$202,907	\$202,907
<u>Total Assets</u>	<u>\$1,250,234</u>	<u>\$202,907</u>	<u>\$1,453,141</u>
<u>Liabilities, Deferred Inflows &amp; Fund Balances</u>			
<u>Liabilities:</u>			
Accounts Payable	\$23,896		\$23,896
Due to Other Funds	\$206,546		\$206,546
<u>Total Liabilities</u>	<u>\$230,441</u>	<u>\$0</u>	<u>\$230,441</u>
<u>Deferred Inflows of Resources:</u>			
Taxes Collected in Advance	\$235		\$235
Unavailable Tax Revenue	\$103,403		\$103,403
<u>Total Deferred Inflows of Resources</u>	<u>\$103,638</u>	<u>\$0</u>	<u>\$103,638</u>
<u>Fund Balances:</u>			
Restricted	\$139,125	\$37,918	\$177,043
Committed	\$712,630	\$164,989	\$877,619
Unassigned	\$64,399		\$64,399
<u>Total Fund Balances</u>	<u>\$916,155</u>	<u>\$202,907</u>	<u>\$1,119,062</u>
<u>Total Liabilities, Deferred Inflows &amp; Fund Balances</u>	<u>\$1,250,234</u>	<u>\$202,907</u>	<u>\$1,453,141</u>
<u>Total Fund Balance - Governmental Funds</u>			\$1,119,062
<i>Net position reported for governmental activities in the statement of net position is different because:</i>			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds			\$5,439,487
Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are reported as unearned revenue (a deferred inflow) in governmental funds			\$103,403
Some liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds			(\$191,451)
<u>Net Position of Governmental Activities</u>			<u>\$6,470,501</u>

*The Notes to the Financial Statements are an Integral Part of this Statement.*

**TOWN OF SWAN'S ISLAND, MAINE**

(Exhibit IV)

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**

**IN FUND BALANCES - GOVERNMENTAL FUNDS**

**FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b><u>Revenues:</u></b>			
Tax Revenues, including Homestead Reimbursement	\$2,203,095		\$2,203,095
Excise Taxes	\$101,861	\$7,018	\$108,879
State Revenue Sharing		\$53,862	\$53,862
Lighthouse Grants and Revenues	\$67,121		\$67,121
Other Grants and Donations	\$184,838		\$184,838
In Lieu of Taxes	\$7,209		\$7,209
Tree Growth & Veteran's Reimbursement	\$7,318		\$7,318
	<hr/>	<hr/>	<hr/>
<b><u>Total Revenues</u></b>	<b>\$2,571,442</b>	<b>\$60,880</b>	<b>\$2,632,322</b>
<b><u>Expenditures (Net of Departmental Revenues):</u></b>			
General Government	\$125,595		\$125,595
Public Safety	\$201,648		\$201,648
Health & Sanitation	\$170,844		\$170,844
Public Transportation	\$220,123		\$220,123
Unclassified	\$605,423		\$605,423
Assessments	\$1,315,478		\$1,315,478
	<hr/>	<hr/>	<hr/>
<b><u>Total Expenditures</u></b>	<b>\$2,639,111</b>	<b>\$0</b>	<b>\$2,639,111</b>
<b><u>Excess Revenues Over Expenditures</u></b>	<b>(\$67,669)</b>	<b>\$60,880</b>	<b>(\$6,789)</b>
<b><u>Other Financing Sources (Uses):</u></b>			
Operating Transfers In	\$55,950	\$101,861	\$157,811
Operating Transfers Out	(\$101,861)	(\$55,950)	(\$157,811)
	<hr/>	<hr/>	<hr/>
<b><u>Excess Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</u></b>	<b>(\$113,580)</b>	<b>\$106,792</b>	<b>(\$6,789)</b>
<b><u>Beginning Fund Balance</u></b>	<b>\$1,029,735</b>	<b>\$96,115</b>	<b>\$1,125,850</b>
	<hr/>	<hr/>	<hr/>
<b><u>Ending Fund Balance</u></b>	<b>\$916,155</b>	<b>\$202,907</b>	<b>\$1,119,062</b>
	<hr/>	<hr/>	<hr/>
<b><u>Reconciliation to Statement of Activities, change in Net Position:</u></b>			
Net Change in Fund Balances - Above			(\$6,789)
Delinquent taxes are recognized as revenue in the period for which levied in the Government-Wide financial statements, but are recorded as unearned revenue (a deferred inflow) in governmental funds			\$24,088
Repayment of bond principal is an expenditure in Governmental Funds, but the repayment reduces long-term liabilities in the Government-Wide Statement of Net Position. This amount represents long-term debt proceeds net of repayments.			\$96,341
Governmental funds report capital outlays as expenditures, while in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense			\$225,668
Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Position, but they do not require the use of current financial resources.			
Therefore, depreciation expense is not reported as expenditures in Governmental Funds.			(\$435,717)
			<hr/>
<b><u>Change in Net Position of Governmental Activities</u></b>			<b>(\$96,409)</b>
			<hr/>

The Notes to the Financial Statements are an Integral Part of this Statement.

**TOWN OF SWAN'S ISLAND, MAINE**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

(Exhibit V)

	<u>Nonexpendable</u>
<u>Assets</u>	
Cash and Cash Equivalents	\$34,271
Due from Other Funds	<u>\$3,639</u>
<u>Total Assets</u>	<u><u>\$37,910</u></u>
<u>Net Position</u>	
Reserved for Endowments	\$18,809
Designated for Subsequent Year's Expenditures	<u>\$19,101</u>
<u>Total Net Position</u>	<u><u>\$37,910</u></u>

*The Notes to the Financial Statements are an Integral Part of this Statement.*

**TOWN OF SWAN'S ISLAND, MAINE**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

(Exhibit VI)

	<u>Nonexpendable</u>
<u>Additions</u>	
Investment Earnings	\$70
	<hr/>
<u>Total Additions</u>	<u>\$70</u>
<u>Reductions</u>	
Cemetery Care	<hr/>
	<hr/>
<u>Total Reductions</u>	<u>\$0</u>
<u>Excess Revenues Over Expenditures</u>	<u>\$70</u>
<u>Other Financing Sources (Uses):</u>	
Operating Transfers In	<hr/>
	<hr/>
<u>Excess Revenues and Other Financing Sources</u> <u>Over Expenditures and Other Financing Uses</u>	<u>\$70</u>
<u>Beginning Net Position</u>	<u>\$37,839</u>
<u>Ending Net Position</u>	<u><u>\$37,910</u></u>

*The Notes to the Financial Statements are an Integral Part of this Statement.*

**TOWN OF SWAN'S ISLAND, MAINE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

**Note 1 - Summary of Significant Accounting Policies**

The financial statements of the Town of Swans Island, Maine (the Town) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for the governmental accounting and financial reporting principles. The more significant of the Town's accounting principles are described below.

**A. Financial Reporting Entity**

The accompanying financial statements present the government of the Town of Swans Island, Maine which is identified based upon the criteria identified in Governmental Accounting Standards Board (GASB) Statement 14, as amended, *The Financial Reporting Entity*. The Town is governed under a Selectmen form of government. The Town engages in a comprehensive range of municipal services, including administrative services, police and fire protection, health and sanitation, highways and bridges and education. The financial statements include all operations of the Town. Control or dependence is determined on the basis of budget adoption, taxing authority, funding and appointment of the respective governing board.

**B. Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e. the statement of net position and statement of activities) report information on all of the nonfiduciary activities of the primary government. Fiduciary activities, whose resources are not available to finance the Town's programs are excluded from the government-wide statements. The material effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Functional expenses may also include an element of indirect cost, designed to recover administrative (overhead) costs. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

**C. Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the *total economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recognized when transactions occur and expenses and deductions are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied (i.e. intended to finance). Grants are recognized as revenue as soon as all eligibility requirements have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, including interest on long-term debt, are recorded only when payment is due.

Property taxes, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town reports unearned revenue on its governmental fund financial statements. Unearned revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues also arise when resources are received by the Town before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and the revenue is recognized.

The Town reports the following major and nonmajor governmental funds:

The general fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The special revenue fund accounts for specific projects or programs such as the watercraft excise and town capital reserve funds, as well as the state municipal revenue sharing reserve.

Fiduciary funds are used to account for assets held in a perpetuity and therefore cannot be used to support the Town's own programs, but the investment earnings may be used for designated purposes.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, fines and forfeitures, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes, interest earned and collected.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

#### D. Assets, Liabilities and Net Position or Fund Balance

##### Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of one year or less from the date of acquisition. These investments are not specifically identified with any one fund.

The Town may invest in certificates of deposit, in time deposits, and in any securities in which State of Maine Statutes authorize them to invest in.

Investments are carried at fair market value. Income from investments held by the individual funds are recorded in the respective funds as it is earned (if applicable).

##### Accounts Receivable and Payable

All material receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by noncurrent liabilities. Since they do not affect current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

##### Capital Assets

Capital assets, which include property, plant, equipment and infrastructure (e.g. roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the asset constructed. Property, plant and equipment is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	20-50
Infrastructure	10-50
Equipment	5-10

Interfund Receivable and Payables

Interfund receivables and payables arise from interfund transactions and are recorded by all funds effected in the period in which transactions are executed.

Accumulated Unpaid Vacation and Sick Leave

Employees are granted vacation and sick leave in varying amounts based on length of service. The value of accumulated vacation and sick leave at December 31 is immaterial and is not recorded on the financial statements.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business type activities or proprietary fund type financial statements. In the fund financial statements, governmental funds recognize the face amount of debt issued as other financing sources.

Governmental Fund Balances

In accordance with GASB Statement 54, the Town classifies governmental fund balances as follows:

*Non-spendable* - includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

*Restricted* - includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as grantors or creditors, or amounts constrained due to constitutional provisions or enabling legislation.

*Committed* - includes fund balance amounts that are constrained for specific purposes that are internally imposed by the Town through formal action at the highest level of decision making authority and does not lapse at the end of the year.

*Assigned* - includes fund balance amounts that are intended to be used for specific purposes that are neither considered Restricted nor Committed.

*Unassigned* - includes fund balance amounts that are not considered to be Non-spendable, Restricted, Committed or Assigned.

The Town considers restricted, committed, assigned and unassigned amounts to be spent in that order when expenditures are incurred for which any of those amounts are available.

The Town has identified December 31, 2024 fund balances on the balance sheet as follows:

	<u>General Fund</u>	<u>Other Governmental</u>	<u>Total</u>
<u>Restricted</u>			
Lighthouse	\$1,363		\$1,363
Lighthouse Committee Reserves	\$27,289		\$27,289
Broadband Fund	\$32,372		\$32,372
Scholarship Fund	\$7,466		\$7,466

	<i>General Fund</i>	<i>Other Governmental</i>	<i>Total</i>
State Revenue Sharing		\$37,918	\$37,918
Swim for Swans Fund	\$10,635		\$10,635
Island Institute Grant	\$10,000		\$10,000
Community Resilience Grant	\$50,000		\$50,000
<i>Committed</i>			
Watercraft Excise		\$7,018	\$7,018
Town Reserve		\$157,971	\$157,971
Law Enforcement	\$17,445		\$17,445
Municipal Building	\$30,621		\$30,621
Department of Public Safety	\$16,200		\$16,200
Fire Department Reserve	\$10,000		\$10,000
Ambulance	\$37,266		\$37,266
Emergency Trips	\$2,542		\$2,542
Clam Conservation	\$9,421		\$9,421
Planning Board	\$24,117		\$24,117
Town Roads	\$129,783		\$129,783
State Road Contract	\$7,540		\$7,540
Snow Removal	\$16,727		\$16,727
Nursery School	\$1,190		\$1,190
Town Floats	\$29,435		\$29,435
Quarry Wharf	\$7,179		\$7,179
Quarry Wharf Storage	\$6,027		\$6,027
Recreation	\$18,183		\$18,183
Recreation - Building Fund	\$32,430		\$32,430
Solid Waste	\$23,439		\$23,439
Health Services	\$19,948		\$19,948
Mill Pond Park	\$8,240		\$8,240
Recovery Fund	\$4,384		\$4,384
Cemetery	\$4,631		\$4,631
Affordable Housing	\$67,365		\$67,365
N.E. Fisherman's Foundation	\$10,000		\$10,000
Feed Shed	\$31,046		\$31,046
Fish Plant	\$147,470		\$147,470
<i>Unassigned</i>	\$64,399		\$64,399
<i>Total Fund Balances</i>	<u>\$916,155</u>	<u>\$202,907</u>	<u>\$1,119,062</u>

The Town considers restricted, committed, assigned and unassigned amounts to be spent in that order when expenditures are incurred for which any of those amounts are available.

#### Net Position

Net Position is required to be classified into three components - net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

*Net Invested in capital assets* - This component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

*Restricted* - This component of net position consists of restrictions placed on net position use through external constraints imposed by creditors (such as debt covenants), grantors, contributors, or law or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. The government-wide statement of net position reports \$117,044 of restricted net position, of which enabling legislation restricts \$0.

*Unrestricted* - This component consists of net position that do not meet the definition of "restricted" or "net investment in capital assets".

E. Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with generally accepted accounting principles. Budgetary control is exercised at the selectman level, since individual department heads do not exist. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Board of Selectmen or required by law.

F. Endowments

In the permanent funds, there are established endowment funds of \$18,809 for cemetery purposes. The investment earnings of these funds are used for the specific purposes that the funds were established for and shall be paid out by order of those persons responsible for administering the funds. State law directs that, subject to the intent of a donor expressed in the gift instrument, an institution may appropriate for expenditure or accumulate so much of an endowment fund as the institution determines is prudent for the uses, benefits, purposes, and duration for which the endowment is established.

G. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2 - Deposits

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The Town's deposit policy for custodial credit risk requires compliance with the provisions authorized by Maine State Statutes. The Town requires that, at the time funds are deposited, there is collateral in place to cover the deposits in excess of the FDIC insurance limits.

State Statutes require banks either to give bond or to pledge government securities (types of which are specifically identified in the Statutes) to the Town in the amount of the Town's deposits. The Statutes allow pledged securities to be reduced by the amount of the deposits insured by the Federal Deposit Insurance Corporation (FDIC).

The financial institutions holding the Town's cash accounts are participating in the Federal Deposit Insurance Corporation (FDIC) program. For interest and non-interest bearing cash accounts, the Town's cash deposits, including certificates of deposit, are insured up to \$250,000 by the FDIC. In order to avoid exceeding the \$250,000 FDIC limits, the bank purchases additional collateral in order to collateralize those funds.

At year end, the carrying value of the Town's deposits was \$1,167,184 and the bank balance was \$1,496,946. The Town has \$1,496,946 of FDIC insured deposits and \$0 of collateralized deposits as of December 31, 2024.

Note 3 - Property Taxes

Property taxes were assessed on April 1, 2024 and committed on June 19, 2024. Interest of 8.5% per annum is charged on delinquent taxes. Tax liens are recorded on property taxes remaining unpaid twelve months after the commitment date. Tax liens unpaid for a period of eighteen months expire and the property becomes tax acquired by the Town. For governmental funds, only property taxes which are intended to finance the current fiscal year and collected within 60 days subsequent to year-end are recorded as revenue. Accordingly, \$103,403 of the property taxes receivable have been classified as unavailable tax revenue on the general fund balance sheet.

**Note 4 - Insurance Coverage**

The Town is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which it carries municipal and commercial insurance. The Town is not aware of any material actual or potential claim liabilities which should be recorded at December 31, 2024.

**Note 5 - Capital Assets**

Capital asset activity for the year ended December 31, 2024 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b><u>Governmental Activities:</u></b>				
<b><u>Capital assets not being depreciated</u></b>				
Land	\$1,261,612			\$1,261,612
<b><u>Capital assets being depreciated</u></b>				
Buildings and Improvements	\$3,073,668	\$29,948		\$3,103,615
Equipment	\$1,369,488	\$195,720		\$1,565,208
Infrastructure	\$11,021,634			\$11,021,634
<b>Total capital assets being depreciated</b>	<b>\$16,726,401</b>	<b>\$225,668</b>	<b>\$0</b>	<b>\$16,952,069</b>
<b><u>Less accumulated depreciation for</u></b>				
Buildings and Improvements	\$1,679,022	\$71,676		\$1,750,698
Equipment	\$911,666	\$90,079		\$1,001,745
Infrastructure	\$8,486,177	\$273,962		\$8,760,139
<b>Total accumulated depreciation</b>	<b>\$11,076,865</b>	<b>\$435,717</b>	<b>\$0</b>	<b>\$11,512,582</b>
<b>Net capital assets being depreciated</b>	<b>\$5,649,536</b>	<b>(\$210,049)</b>	<b>\$0</b>	<b>\$5,439,487</b>
<b><u>Governmental Activities Capital Assets, net</u></b>	<b>\$5,649,536</b>	<b>(\$210,049)</b>	<b>\$0</b>	<b>\$5,439,487</b>

Depreciation expense was charged to functions/programs of the primary government as follows;

<b><u>Governmental Activities:</u></b>	
General Government	\$19,747
Public Safety	\$50,791
Health and Sanitation	\$15,296
Unclassified	\$39,000
Public Transportation, including depreciation of general infrastructure assets	\$310,883
<b>Total Depreciation Expense - Governmental Activities</b>	<b>\$435,717</b>

**Note 6 - Long-Term Debt**

The following is a summary of long-term debt transactions of the Town for the fiscal year ended December 31, 2024:

<b><u>Long-Term Debt payable at January 1,</u></b>	<b>\$287,792</b>
<b>Long-term Debt Issued</b>	<b>\$0</b>
<b>Long-term Debt Retired</b>	<b>(\$96,341)</b>
<b><u>Long-Term Debt payable at December 31,</u></b>	<b>\$191,451</b>

In 2014, the Town entered into a general obligation bond with The First, N.A. for the purpose of paving the North Road. The debt is for ten years with interest at 3.15%. Annual principal and interest payments of \$20,721 are payable each December. The outstanding balance at December 31, 2024, was \$0. The debt was retired with general revenues.

In 2015, the Town entered into a general obligation bond with The First, N.A. for the purpose of paving the Stanley and Atlantic Roads. The debt is for ten years with interest at 3.15%. Annual principal and interest payments of \$55,612 are payable each December. The outstanding balance at December 31, 2024, was \$0. The debt was retired with general revenues.

In 2018, the Town entered into a general obligation bond with The First, N.A. for the purpose of a Town office addition. The debt is for ten years with interest at 3.08%. Annual principal and interest payments of \$11,646 are payable each December. The outstanding balance at December 31, 2024, was \$32,319. The debt is to be retired with general revenues.

In 2023, the Town entered into a general obligation bond with The First, N.A. for the purpose of Broadband accessibility. The debt is for ten years with interest at 4.41%. Annual principal and interest payments of \$21,855 are payable each February. The outstanding balance at December 31, 2024, was \$159,132. The debt is to be retired with general revenues.

Annual debt service requirements to maturity of the general obligation bonds including estimated interest are as follows:

<i>Year</i>	<i>Principal</i>	<i>Estimated Interest</i>	<i>Total</i>
2025	\$25,450	\$7,735	\$33,185
2026	\$26,362	\$6,922	\$33,284
2027	\$26,819	\$5,997	\$32,816
2028	\$16,811	\$5,044	\$21,855
2029	\$17,551	\$4,305	\$21,856
2030	\$18,347	\$3,508	\$21,855
2031	\$19,168	\$2,688	\$21,855
2032	\$20,025	\$1,831	\$21,855
2033	\$20,918	\$938	\$21,855
	\$191,451	\$38,967	\$230,419

**Note 7 - Short-Term Debt**

The Town is authorized by the Town voters to borrow funds on a short term basis for cash flow purposes in anticipation of tax collections. During the fiscal year, the Town borrowed and repaid \$400,000 along with \$8,398 in interest.

**Note 8 - Lease and Service Based Information Technology Agreement (SBITA) Reporting**

Governmental Accounting Standards Board (GASB) Statement No. 87 related to lease reporting became effective during the fiscal year ended December 31, 2022. This Statement requires the recognition of certain lease assets and liabilities, deferred inflows and outflows related to lease activity previously classified as operating leases by governmental entities. Governmental Accounting Standards Board (GASB) Statement No. 96 related to service based information technology agreement (SBITA) reporting became effective during the fiscal year ended December 31, 2023.

During the fiscal year ended December 31, 2024 the Town had no material lease or SBITA activity to report. Town has no material lease agreements in effect. The Town has immaterial SBITA agreements in effect related to accounting software and other software in use.

**Note 9 - Interfund Receivables and Payables / Transfers**

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. On the Governmental Fund financial statements, the payables are classified as Due to Other Funds with offsetting receivables on the Governmental Fund financial statements classified as Due from Other Funds. At December 31, 2024, the offsetting receivable and payable balances were \$202,907. The entire balance represents reserve accounts held in cash deposits by the general fund. Interfund transfers include the utilization of revenue sharing and road reserve transfers.

**TOWN OF SWAN'S ISLAND, MAINE**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

(Exhibit VII)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>				
Tax Revenues	\$2,228,445	\$2,228,445	\$2,203,095	(\$25,350)
Excise Taxes	\$45,000	\$45,000	\$101,861	\$56,861
Lighthouse Grants and Revenues	\$0	\$0	\$67,121	\$67,121
Other Grants and Donations	\$0	\$0	\$184,838	\$184,838
In Lieu of Taxes	\$7,000	\$7,000	\$7,209	\$209
Tree Growth & Veteran's Reimbursement	\$6,000	\$6,000	\$7,318	\$1,318
<b><u>Total Revenues</u></b>	<b><u>\$2,286,445</u></b>	<b><u>\$2,286,445</u></b>	<b><u>\$2,571,442</u></b>	<b><u>\$284,997</u></b>
<b><u>Expenditures (Net of Department Revenues):</u></b>				
General Government	\$185,000	\$185,000	\$125,595	\$59,405
Public Safety	\$238,000	\$238,000	\$201,648	\$36,352
Health & Sanitation	\$173,000	\$173,000	\$170,844	\$2,156
Public Transportation	\$250,607	\$250,607	\$220,123	\$30,484
Unclassified	\$163,900	\$163,900	\$605,423	(\$441,523)
Assessments	\$1,412,388	\$1,412,388	\$1,315,478	\$96,910
<b><u>Total Expenditures</u></b>	<b><u>\$2,422,895</u></b>	<b><u>\$2,422,895</u></b>	<b><u>\$2,639,111</u></b>	<b><u>(\$216,216)</u></b>
<b><u>Excess Revenues Over Expenditures</u></b>	<b><u>(\$136,450)</u></b>	<b><u>(\$136,450)</u></b>	<b><u>(\$67,669)</u></b>	<b><u>\$68,781</u></b>
<b><u>Other Financing Sources (Uses):</u></b>				
Operating Transfers In	\$55,950	\$55,950	\$55,950	\$0
Operating Transfers Out	(\$45,000)	(\$45,000)	(\$101,861)	(\$56,861)
<b><u>Excess Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</u></b>	<b><u>(\$125,500)</u></b>	<b><u>(\$125,500)</u></b>	<b><u>(\$113,580)</u></b>	<b><u>\$11,920</u></b>
<b><u>Beginning Fund Balances</u></b>	<b><u>\$1,029,735</u></b>	<b><u>\$1,029,735</u></b>	<b><u>\$1,029,735</u></b>	<b><u>\$0</u></b>
<b><u>Ending Fund Balances</u></b>	<b><u>\$904,235</u></b>	<b><u>\$904,235</u></b>	<b><u>\$916,155</u></b>	<b><u>\$11,920</u></b>

**TOWN OF SWAN'S ISLAND, MAINE**  
**SCHEDULE OF DEPARTMENTAL OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

<u>Department</u>	<u>Encumbered</u>	<u>Approp-</u>	<u>Departmental</u>	<u>Total</u>	<u>Expenditures/</u>	<u>Lapsed</u>	<u>Encumbered</u>
<u>January 1</u>	<u>riations</u>	<u>Revenues</u>	<u>Available</u>	<u>Transfers Out</u>	<u>Unexpended</u>	<u>December 31</u>	
					<u>(Overdraft)</u>		
<u>General Government:</u>							
Administration	\$6,182	\$125,000	\$61,747	\$186,747	\$179,622	\$7,125	\$30,621
Municipal Buildings	\$12,892	\$55,000	\$12,019	\$73,201	\$42,580	\$0	\$24,117
Planning Board		\$5,000	\$8,914	\$26,805	\$2,688	\$0	
Septic Project			\$32,500	\$32,500	\$32,500	\$0	
Interest			\$25,055	\$25,055	\$8,440	\$16,615	
	\$19,073	\$185,000	\$140,235	\$344,308	\$265,830	\$23,740	\$54,738
<u>Public Safety:</u>							
Law Enforcement	\$17,350	\$75,000	\$328	\$92,678	\$75,233	\$0	\$17,445
Insurance		\$45,000	\$417	\$45,417	\$46,311	(\$894)	
Clam Conservation	\$5,877	\$2,000	\$2,166	\$10,043	\$622	\$0	\$9,421
Public Safety Department	\$7,977	\$68,000	\$5,200	\$81,177	\$64,976	\$0	\$16,200
Fire Department Reserve		\$10,000		\$10,000		\$0	\$10,000
Ambulance	\$24,424	\$38,000	\$16,598	\$79,021	\$41,755	\$0	\$37,266
Emergency Trips			\$15,114	\$15,114	\$12,573	\$0	\$2,542
	\$55,628	\$238,000	\$39,822	\$333,450	\$241,470	(\$894)	\$92,874
<u>Health &amp; Sanitation:</u>							
Solid Waste		\$125,000	\$1,035	\$126,035	\$102,596	\$0	\$23,439
Debris Dumpster	\$40,458			\$40,458	\$40,578	(\$120)	
Health Services	\$653	\$48,000	\$4,200	\$52,853	\$32,905	\$0	\$19,948
	\$41,111	\$173,000	\$5,235	\$219,346	\$176,079	(\$120)	\$43,387
<u>Public Transportation:</u>							
Town Roads	\$104,073	\$140,000	\$17,668	\$261,741	\$131,958	\$0	\$129,783
State Road Maintenance	\$7,540	\$45,000		\$7,540	\$45,000	\$0	\$7,540
Road Reserve		\$90,000	\$700	\$90,700	\$73,973	\$0	\$16,727
Snow Removal		\$20,607		\$62,882	\$33,447	\$0	\$29,435
Town Floats	\$42,275		\$1,375	\$8,018	\$838	\$0	\$7,179
Quarry Wharf	\$6,643		\$350	\$6,027		\$0	\$6,027
Quarry Wharf Storage	\$5,677						
	\$166,208	\$295,607	\$20,093	\$481,908	\$285,216	\$0	\$196,692

**TOWN OF SWAN'S ISLAND, MAINE**  
**SCHEDULE OF DEPARTMENTAL OPERATIONS - (CONTINUED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

(Exhibit A-1, Page 2 of 2)

<u>Department</u>	<u>Encumbered</u> <u>January 1</u>	<u>Approp-</u> <u>riations</u>	<u>Departmental</u> <u>Revenues</u>	<u>Total</u> <u>Available</u>	<u>Expenditures/</u> <u>Transfers Out</u>	<u>Lapsed</u>	
						<u>Unexpended</u> <u>(Overdraft)</u>	<u>Encumbered</u> <u>December 31</u>
<u>Unclassified</u>							
General Assistance		\$24,500	\$3,254	\$27,754	\$16,391	\$11,363	
Library & Museum		\$23,000		\$23,000	\$23,000	\$0	
Historical Society		\$10,000		\$10,000	\$10,000	\$0	
Recreation	\$13,776	\$17,000	\$2,756	\$33,532	\$15,349	\$0	\$18,183
Recreation - Building Fund	\$28,592		\$3,838	\$32,430		\$0	\$32,430
Mill Pond Park	\$18,477	\$1,500	\$1,662	\$21,639	\$13,399	\$0	\$8,240
Lighthouse	\$1,941	\$5,000	\$57,153	\$64,094	\$62,731	\$0	\$1,363
Lighthouse Committee	\$26,331		\$9,969	\$36,300	\$9,011	\$0	\$27,289
Nursery School	\$10,576	\$15,000		\$25,576	\$24,386	\$0	\$1,190
Social Security / Medicare		\$18,000		\$18,000	\$19,289	(\$1,289)	
Scholarship Fund	\$7,450		\$16	\$7,466		\$0	\$7,466
Cemeteries	\$4,039	\$20,000	\$500	\$24,539	\$19,908	\$0	\$4,631
Affordable Housing	\$68,195		\$4,920	\$73,115	\$5,750	\$0	\$67,365
IOOF Hall		\$5,000		\$5,000	\$5,840	(\$840)	
Island Fellow		\$14,000		\$14,000	\$14,000	\$0	
N.E. Fisherman's Foundation		\$10,000		\$10,000		\$0	\$10,000
Senior Luncheons		\$900		\$900		\$900	
Recovery Fund	\$4,384			\$4,384		\$0	\$4,384
Broadband Grant	\$292,168			\$292,168	\$259,796	\$0	\$32,372
Feed Shed	\$29,446		\$3,600	\$33,046	\$1,999	\$0	\$31,046
Fish Plant	\$147,470			\$147,470		\$0	\$147,470
Swim for Swans Fund	\$10,918			\$10,918	\$283	\$0	\$10,635
	\$663,762	\$163,900	\$87,667	\$915,329	\$501,131	\$10,134	\$404,064
<u>Assessments</u>							
County Tax		\$61,603		\$61,603	\$61,603	\$0	
M.S.A.D. #76		\$1,253,117		\$1,253,117	\$1,253,117	\$0	
Overlay		\$97,669		\$97,669	\$758	\$96,910	
	\$0	\$1,412,388	\$0	\$1,412,388	\$1,315,478	\$96,910	\$0
<u>TOTALS</u>	\$945,782	\$2,467,895	\$293,052	\$3,706,729	\$2,785,204	\$129,770	\$791,756

**TOWN OF SWAN'S ISLAND, MAINE**  
**SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

(Exhibit A-2)

<u>Beginning Unassigned Fund Balance</u>		\$163,268
 <u>Additions:</u>		
Lapsed Accounts (Schedule of Departmental Operations)	\$129,770	
In Lieu of Taxes (Net of Appropriation)	\$209	
State Property Tax Stabilization Reimbursement	\$320	
Veteran's Reimbursement (Net of Appropriation)	\$254	
Tree Growth Reimbursement (Net of Appropriation)	\$699	
Supplemental Taxes	\$417	
Commitment Variance	<u>\$46</u>	
 <u>Total Additions</u>		 \$131,715
 <u>Reductions:</u>		
Appropriated Revenues	\$125,500	
Homestead Reimbursement (Net of Appropriation)	<u>\$1,681</u>	
 <u>Total Reductions</u>		 <u>\$127,181</u>
 <u>Ending Unassigned Fund Balance</u>		 <u><u>\$167,802</u></u>
 <u>Ending Balance Consists of:</u>		
Unassigned Fund Balance	\$64,399	
Unavailable Property Tax Revenue	<u>\$103,403</u>	
		<u><u>\$167,802</u></u>

**TOWN OF SWAN'S ISLAND, MAINE**  
**COMBINING BALANCE SHEET - OTHER GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2024**

(Exhibit B-1)

	<u>State Revenue Sharing</u>	<u>Watercraft Excise Tax</u>	<u>Town Reserve</u>	<u>Total Other Governmental</u>
<u>Assets &amp; Other Debits</u>				
Due From Other Funds	\$37,918	\$7,018	\$157,971	\$202,907
<u>Total Assets</u>	<u>\$37,918</u>	<u>\$7,018</u>	<u>\$157,971</u>	<u>\$202,907</u>
<u>Net Position:</u>				
Restricted	\$37,918			\$37,918
Committed		\$7,018	\$157,971	\$164,989
<u>Total Net Position</u>	<u>\$37,918</u>	<u>\$7,018</u>	<u>\$157,971</u>	<u>\$202,907</u>
<u>Total Net Position</u>	<u>\$37,918</u>	<u>\$7,018</u>	<u>\$157,971</u>	<u>\$202,907</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

**TOWN OF SWAN'S ISLAND, MAINE**

(Exhibit B-2)

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN NET POSITION - OTHER GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Municipal Revenue Sharing</u>	<u>Watercraft Excise Tax</u>	<u>Town Reserve</u>	<u>Total Other Governmental</u>
<u>Revenues:</u>				
Revenue Sharing	\$53,862			\$53,862
Excise Taxes & Registrations		\$7,018		\$7,018
<u>Total Revenues</u>	<u>\$53,862</u>	<u>\$7,018</u>	<u>\$0</u>	<u>\$60,880</u>
<u>Expenditures:</u>				
Program Expenditures				\$0
<u>Total Expenditures</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Excess of Revenues Over Expenditures</u>	<u>\$53,862</u>	<u>\$7,018</u>	<u>\$0</u>	<u>\$60,880</u>
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In			\$101,861	\$101,861
Operating Transfers Out	(\$50,343)	(\$5,607)		(\$55,950)
<u>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</u>	<u>\$3,519</u>	<u>\$1,411</u>	<u>\$101,861</u>	<u>\$106,792</u>
<u>Beginning Net Position</u>	<u>\$34,399</u>	<u>\$5,607</u>	<u>\$56,109</u>	<u>\$96,115</u>
<u>Ending Net Position</u>	<u>\$37,918</u>	<u>\$7,018</u>	<u>\$157,971</u>	<u>\$202,907</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

# Swan's Island School Report

## Students and Staff:

Currently, the Swan's Island School has 27 students enrolled in grades K-8. The classrooms are structured as follows:

- K-2 Classroom: 7 students
- 3-5 Classroom: 11 students
- 6-8 Classroom: 9 students

Additionally, there are 12 students enrolled at Mount Desert Island High School.

## Staff Updates:

- Teaching Staff:
  - Nevora Stanley: K-2 Teacher
  - Rachael MacDonald: 3-5 Teacher
  - Michelle Whitman: 6-8 Teacher
  - Mimi Rainford: Special Services Teacher and Principal
  - Lacey Freelove: Full-time Educational Technician, specializing in teaching the phonics program, Foundations, for K-4 students.
  - Abigail Dy: Administrative Assistant and Educational Technician often helping with math instruction
- Specialty Staff:
  - Sam Dy: Technology Coordinator
  - Vivian Phillips: Spanish Teacher
  - Kristin Eberdt: Guidance
  - Leah Staples: Physical Education Teacher
  - Jessica DeFrenn: Art Teacher (also runs an afterschool art program at the library)
  - Rebecca Edmondson: Music
- Special Services:
  - Marina Fletcher: Speech and Language Therapy
  - Liz Oppewall: Physical Therapy
  - Kaity Walsh: Occupational Therapy
  - Laurie Farley: Nurse
- Cook, Custodian, and Transportation
  - Sue Treadwell: Cook
  - Angela Tapley: Custodian
  - Scott Watson: District Facilities Coordinator
  - Paul Joy: Bus Driver
  - Warren Young: District Transportation Coordinator

- Billy Banks provides special assistance during equipment failures and emergencies. Thank you very much for always being on call and responsive.

## **Classroom, Curriculum, and Extracurricular Activities**

School Goal for 2024-2025: CONVERSATION

The teacher ensures that all children develop their discussion skills: participation, cooperation, active listening, and shared leadership

- The teacher facilitates students' civil discourse skills to support critical conversations, ensuring scaffolding and deliberate practice in advance.
- The teacher uses a variety of strategies to make sure that every child is participating in the conversation and that students speak to one another directly (not only to or through the teacher), including consistently using wait time, protocols, and active listening strategies.

Core Academic Programs:

- Math: Big Ideas Math Program for multi-grade classrooms.
- Phonics: Foundations (K-3) supplemented by Geodes decodables.
- English Language Arts: Wit and Wisdom, Leveled Literacy Instruction, EL (6-8 piloted), and teacher created units.
- Science: Mystery Science K-5, OpenSciEd 6-8
- Social Studies: Teacher created units often integrated with ELA

Support Systems: The school collaborates with Great School Partnerships to implement a Multi-Tiers System of Support (MTSS), focusing on personalized interventions and extensions for all students.

Extracurricular and Seasonal Activities:

- Summer school participation at the Trenton School.
- Spring and Fall garden harvesting with the Garden Club, supervised by Esther LeMoine and Jamie Matthews.
- Soccer and basketball programs with Coaches Sam Dy and Eric Staples, respectively.
- Community events, including a family game night, 8th-grade fundraising dinner, music concerts, Island Thanksgiving, PIK Santa, and more.
- Winter walking in the gym for community members.

**Facility Upgrades:**

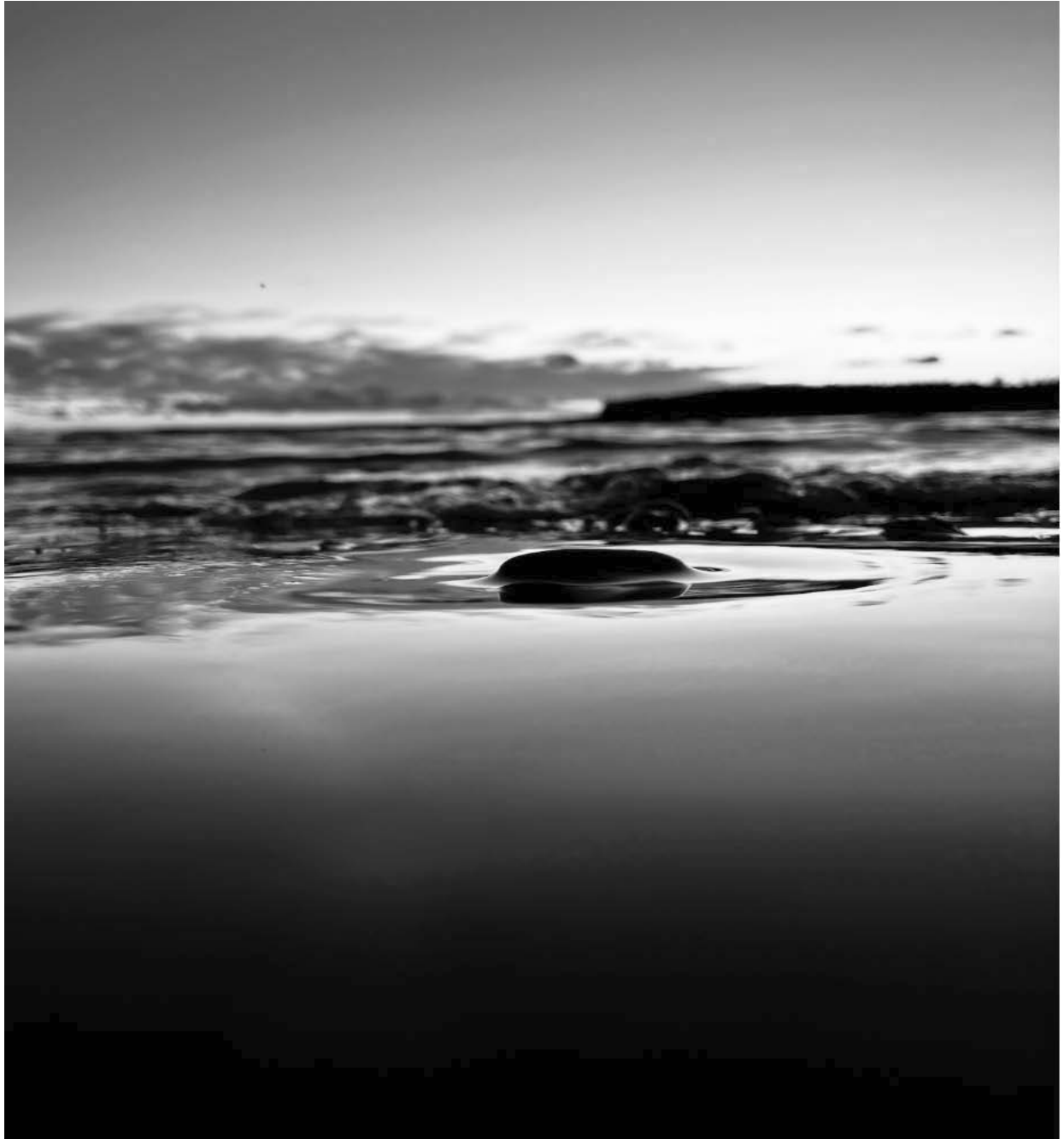
- **Recent improvements** include new Epoxy floor (practical arts room, kitchen, bathrooms, and locker rooms) and new garden and grounds shed
- **Future projects** will address internal infrastructure such as heating, plumbing, and electrical systems, as well as a new playground.

The Swan's Island School is supported by a dedicated team of teachers, staff, and the wider community. Thanks to this collective effort, students continue to achieve academic and personal growth.

Acknowledgement: Special thanks to the Swan's Island community and School Board members (Nancy Colbeth, Richard Davis, Marissa Rozenski, Emmie Sawyer, and Tammy Tripler) for their continued support.

Respectfully Submitted,

Mimi Rainford  
Special Services Teacher, Principal





This report focuses on the collective efforts of students, staff, and administrators working in the MDI Regional School System/AOS 91 during the 2023-24 school year. The tables below summarize our collective efforts, specific areas of focus, and, in some cases, revisions to plans for each Goal Area, as well as steps we plan to take in the 2024-25 school year. All goals and objectives align with the New England Association of Schools and Colleges (NEASC) and support the MDIRSS Service Promise:

***AOS 91 works to interrupt educational inequities so that each child will thrive, one conversation at a time.***

**Goal 1: *Strengthen Learning Culture***

<b>Learning culture promotes shared values and responsibility for achieving the school’s vision.</b>	
<b>Looking back, we...(September 2023 to August 2024)</b>	<b>Looking ahead, we plan to...(September 2024 to August 2025)</b>
<ul style="list-style-type: none"> <li>• March professional development day was dedicated to Responsive Classroom training for all Pre-K-8 teachers and administrators.</li> <li>• Assisted schools in implementing supportive middle school structures, such as PBIS and Restorative Practices.</li> <li>• Build staff support for wellness using Tools for Today and Tomorrow (resiliency support through mindfulness).</li> </ul>	<ul style="list-style-type: none"> <li>• On opening day, offer differentiated Professional Development sessions that support Responsive Classroom practices. Facilitate a voluntary P.L.O. (stipended) on Responsive Classroom’s core text, <u>The Power of Our Words</u>.</li> <li>• Offer PD using the Restorative Practices processes (aka Community Circles) and MTSS Behavior-focused sessions.</li> <li>• Offer PD on Mindfulness and Self-Care and include Mindfulness work in Summer School with students.</li> </ul>

**Goal 2: *Improve Student Learning***

<b>Student learning practices maximize the impact of learning for each student.</b>	
<b>Looking back, we...(September 2023 to August 2024)</b>	<b>Looking ahead, we plan to...(September 2024 to August 2025)</b>
<ul style="list-style-type: none"> <li>• PK-8 schools piloted and adopted literacy programs that employ effective strategies for teaching reading based on the Science of Reading.</li> <li>• Strengthened Tier 1 Practices</li> <li>• Examined new state standards in Social Studies and Science, making needed adjustments to our programs as required.</li> <li>• Strengthened Multi-Language Learner (MLL) Services</li> <li>• Strengthened Equity-based Grading Practices</li> </ul>	<ul style="list-style-type: none"> <li>• PK-8 schools continue to pilot and adopt Science of Reading curriculums.</li> <li>• Continuing to strengthen Tier 1 Practices with special attention to supporting students' executive functioning skills.</li> <li>• Begin to unpack the new standards and make more explicit our scope and sequence.</li> <li>• Training from Trevor Ragan on Growth Mindset and the correlation to Grading Practices in March.</li> <li>• Collect feedback on Common Study and Learning Area strengths and areas for improvement and incorporate the feedback to improve the next three-year cycle.</li> </ul>

<ul style="list-style-type: none"> <li>Offered Professional Learning Opportunities to interested administrators, teachers &amp; Ed Techs: <ul style="list-style-type: none"> <li>Early Childhood Education</li> <li>Mentor Training</li> <li>Common Study and Learning Area Leader Training</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Train teacher leaders in facilitation and coaching teams.</li> <li>Additional P.L.O. opportunities in Math Games and Fact Fluency, Artificial Intelligence, and Anti-Racism work.</li> </ul>
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**Goal 3: Support Professional Practices**

<b>Professional practices ensure that practices and structures are in place to support and improve student learning.</b>	
<b>Looking back, we...(September 2023 to August 2024)</b>	<b>Looking ahead, we plan to...(September 2024 to August 2025)</b>
<ul style="list-style-type: none"> <li>Continued job-embedded professional development through the use of instructional coaches.</li> <li>Continued training in the Science of Reading, Math Workshop Model, and the Thinking Classroom.</li> <li>Continued to train in the use of new technology tools: Schoology, AimswebPlus, and Special Programs.</li> </ul>	<ul style="list-style-type: none"> <li>Decrease instructional coaching from three coaches to one due to lack of funding, eliminating the contracted Literacy and Math Coaches for early elementary.</li> <li>Middle school teachers and math interventionists are working with All Learner's Network to improve math instruction.</li> <li>Continue to train in technology tools, focusing on how best to use the tools. Expand training to include Artificial Intelligence.</li> <li>The Administrative Team will identify areas for growth in leadership knowledge and skills. This will be used to plan retreats and ongoing learning.</li> </ul>

**Goal 4: Construct Learning Support**

<b>Learning support ensures that the school has appropriate systems to support student learning and well-being.</b>	
<b>Looking back, we...(September 2023 to August 2024)</b>	<b>Looking ahead, we plan to...(September 2024 to August 2025)</b>
<ul style="list-style-type: none"> <li>Tremont Consolidated School started a PreK program.</li> <li>PreK and two kindergarten teachers used the GOLD Assessment Tool, an authentic observation-based assessment system used to document children's learning over time, inform instruction, and facilitate communication with families.</li> <li>Expanded summer school programming in grades 5-8.</li> <li>Continued to strengthen our academic, behavior, and SEL Multi-Tiered System of Support (MTSS) by:</li> </ul>	<ul style="list-style-type: none"> <li>17 teachers are piloting the Gold Assessment Tool.</li> <li>Investigate ways to support MTSS Behavior with professional development for '25-'26.</li> <li>Research a better MTSS Platform with a library of research-based interventions to organize MTSS attendance, behavior, and academic data and house documents.</li> <li>Plan for the transition of services and case management of 3 and 4 year olds from CDS to the AOS.</li> </ul>

<ul style="list-style-type: none"> <li>○ Continued to contract with Danielle Pierre from the Great Schools Partnership for district-wide and individual school-based coaching and support in MTSS,</li> <li>○ Expanded on MTSS screening and progress monitoring by purchasing the Shaywitz Dyslexia Screener, Rapid Automatized Naming assessment, and BASC-3 through AimswebPlus,</li> <li>○ Ensured all schools have an MTSS Coordinator and/or Team,</li> <li>○ Continued to train and support the MTSS Coordinators to strengthen our practices,</li> <li>○ Developed MTSS workflows and protocols to ensure meetings are efficient and interventions are monitored and adapted, if needed, and</li> <li>○ Strengthened the reach of building-based interventionists through teaming and scheduling.</li> </ul>	
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**Goal 5: *Ensure Learning Resources***

<b>Learning resources ensure that the school has resources necessary to meet the learning needs of all students.</b>	
<b>Looking back, we...(September 2023 to August 2024)</b>	<b>Looking ahead, we plan to...(September 2024 to August 2025)</b>
<ul style="list-style-type: none"> <li>• Strengthened and streamlined the Human Resources role through the central office to reduce current legal fee expenses, support business office personnel and principals, and provide a consistent response to staff needs.</li> <li>• Included contracted service in the district budget for technology infrastructure and cyber security.</li> <li>• Moved the Technology Lead position from grant-funded to district budget.</li> <li>• Continued to work with the school board to restructure and plan/implement a combined middle school(s) and/or RSU structure.</li> <li>• Continued to manage COVID relief grant funds.</li> <li>• Hosted a Job Fair to recruit substitutes, ed techs, bus drivers and custodians.</li> </ul>	<ul style="list-style-type: none"> <li>• Include Director of Human Resources in the 2025-2026 AOS budget.</li> <li>• Increase the budgeted amount for technology infrastructure and cyber security in the AOS budget.</li> <li>• Continue to work with the school board to restructure and plan/implement a combined middle school(s) and/or RSU structure.</li> <li>• Continue to manage COVID relief grant funds.</li> <li>• As part of the transition for 3 and 4 year olds from CDS to the AOS, include an Assistant Special Education Director for Early Childhood, an Occupational Therapist, and half of a special education administrative assistant in the '25-'26 AOS Budget.</li> </ul>

*Respectfully submitted by: Mike Zboray, Superintendent of Schools, Julie Koblinsky, Director of Teaching and Learning 7-12; Rhonda Fortin, Director of Teaching and Learning PreK - 6; Melissa Beckwith, Director of Special Services; Cathy Kozaryn, Assistant Director of Special Services, and Nancy Thurlow, Business Manager working in close collaboration with all of the principals of schools in the MDI Regional School System: Matt Haney (MDI High School), Heather Webster (Conners-Emerson School), Heather Dorr (Mount Desert Elementary), Crystal DaGraca (Trenton Elementary School), Gloria Delsandro (Cranberry Islands), Mimi Rainsford (Swan's Island), Christine Gray (Pemetit Elementary School), Jandrea True (Tremont Consolidated School) and (Frenchboro School Department).*



SAD #76 (SWAN'S ISLAND)

Regular Instruction	23-24		24-25		24-25		25-26		Difference	%	Explanation
	Actual Expend.	Current Budget	Anticipated Expend.	Proposed Budget	Difference	%					
<b>Regular Instruction</b>											
1100-1000-510100	Teacher's Salaries 3-8	185,208	199,463	199,776	227,370	27,907	13.99%				
1100-1000-510200	Ed. Tech. Salaries	33,621	43,462	41,804	27,050	(16,412)	-37.76%	.85 ETs Minus Title I			
1100-1000-512300	Substitutes	6,895	6,250	8,000	8,000	1,750	28.00%				
1100-1000-520100	Benefits - Tchrs. 3-8	9,844	11,808	11,905	13,574	1,766	14.96%				
1100-1000-520200	Benefits - Ed. Techs.	1,937	2,572	2,469	1,615	(957)	-37.21%				
1100-1000-520300	Benefits - Subs	168	478	500	500	22	4.60%				
1100-1000-521100	BC/BS: Tchrs. 3-8	45,619	49,530	49,273	59,184	9,654	19.49%	10% rate incr. proj./82%S 1000			
1100-1000-521200	BC/BS: Ed. Techs.	30,414	33,747	27,758	25,499	(8,248)	-24.44%	10% rate incr. proj./82%S 1000			
1100-1000-521101	Deductible Coverage & Fe	6,800	6,800	6,800	5,225	(1,575)	-23.16%				
1100-1000-525100	Tuition Reimb.: Taxable	-	5,500	5,000	5,500	-	0.00%				
1100-1000-525101	Tuition Reimb.: Non-Tax.	-	-	-	-	-	#DIV/0!				
1100-1000-526300	Unemployment - Subs/Tut	-	-	-	-	-	#DIV/0!				
1100-1000-527100	W/C Ins. - Tchrs. 3-8	2,954	5,600	3,800	5,000	(600)	-10.71%				
1100-1000-534000	Other Prof. Svc. - Couns	-	150	150	150	-	0.00%				
1100-1000-543000	Repair & Maint - Equip.	265	500	500	500	-	0.00%	Music Instrument repairs			
1100-1000-558000	Staff Travel	3,311	2,000	3,000	3,000	1,000	50.00%	Off-Island Tchrs./Mentors/Visit Prof			
1100-1000-561000	Teaching Supplies 3-8	3,620	4,500	4,500	4,500	-	0.00%	Art/Band/Spanish/Rachel & Michelle			
1100-1000-564000	Textbooks 3-8	1,037	2,500	2,500	2,500	-	0.00%	3-5 \$1000/6-8 \$1000/Spec. \$500			
1100-1000-573000	Purch of Equipment (3-8)	1,023	2,000	2,000	2,000	-	0.00%				
1100-1000-581000	Dues, Fees, Conf.	546	1,000	1,500	2,000	1,000	100.00%	Art \$400 / Music \$ 225			
1100-1000-589000	Miscellaneous/Field Trips	420	1,000	1,000	1,000	-	0.00%				
1100-1000-589001	Special Academic Progr.	791	2,000	2,500	3,000	1,000	50.00%	SEA/Beech Cliff/Field Trips			
1100-1000-590000	Contingency	-	2,500	2,500	2,500	-	0.00%				
1120-1000-510100	Teacher's Salaries K-2	47,253	49,408	49,408	51,238	1,830	3.70%				
1120-1000-520100	Benefits - Tchrs. K-2	2,735	2,925	2,944	3,059	134	4.58%				
1120-1000-521100	BC/BS: Tchrs. K-2	19,072	20,980	20,871	22,958	1,978	9.43%	10% rate incr. proj./82%S 1000			
	Deductible Coverage	1,600	1,600	1,600	1,200	(400)	-25.00%				
1120-1000-558000	Staff Travel K-2	237	200	200	200	-	0.00%				
1120-1000-561000	Teaching Supplies K-2	433	1,200	1,200	1,200	-	0.00%	Art \$200/Band\$100/Span \$100/K-2\$700			
1120-1000-564000	Textbooks K-2	814	1,000	1,000	1,000	-	0.00%	Fundations/Stepping Stones.Level R			
1120-1000-573000	Purch of Equipment (K-2)	-	500	500	500	-	0.00%				
1120-1000-581000	Dues, Fees, Conf. K-2	-	150	150	150	-	0.00%				
1200-1000-591000	Transfer to Tuition Reserve	-	-	-	-	-	#DIV/0!				
1200-1000-556000	Tuition: Regular - Seconda	151,839	167,580	168,972	206,991	39,411	23.52%	12 2024-25/ 14 2025-26			
<b>Total Regular Instruction</b>		<b>558,457</b>	<b>628,903</b>	<b>624,080</b>	<b>688,163</b>	<b>\$ 688,163</b>	<b>9.42%</b>	<b>2024-25 Tuition Rate = \$14,081</b>			
<b>Article 1</b>		<b>Regular Instruction</b>						<b>5% Tuition Rate Incr. Est. 25-26</b>			

**SAD #76 (SWAN'S ISLAND)**

	23-24	24-25	24-25	25-26			
	Actual	Current	Anticipated	Proposed	Difference	%	
<b>Special Education</b>	<b>Expend.</b>	<b>Budget</b>	<b>Expend.</b>	<b>Budget</b>	<b>\$</b>	<b>Difference</b>	
<b>Special Education</b>							
2100-1000-556000	Tuition: Spec. Ed. / Reserv	5,000	5,000	5,000	5,000	0.00%	Proj Bal in SI Spec Res 6/2025=\$ 145K
2200-1000-510100	Res. Rm. - Tchr. Salaries	71,639	76,295	67,920	81,636	7.00%	\$5K to Local 24-25 - no AOS transf
2200-1000-510200	Ed. Tech. Salaries	8,709	-	-	38,406	#DIV/0!	Salary minus Grant 24-25
2200-1000-520100	Benefits - Res. Rm. Tchr.	4,190	4,517	4,190	4,874	7.90%	1 ET minus Grant 25-26
2200-1000-520200	Benefits - Ed. Techs.	498	-	-	2,293	#DIV/0!	
2200-1000-521100	BC/BS: Tchrs.	16,249	17,874	17,781	19,560	9.43%	10% rate incr. proj./82%S 1000
2200-1000-521200	BC/BS - Ed. Techs.	-	-	-	12,522	#DIV/0!	
	Deductible Coverage	2,000	1,120	1,120	2,000	78.57%	
2200-1000-525100	Tuition Reimbursement	-	2,000	2,000	2,000	0.00%	
2200-1000-558000	Staff Travel: Special Ed.	297	500	500	500	0.00%	
2200-1000-561000	Teaching Supplies	64	500	500	500	0.00%	
2200-1000-564000	Textbooks	351	500	500	500	0.00%	
2200-1000-573000	Replace/Purchase of Equip	-	300	300	300	0.00%	
2200-1000-581000	Dues, Fees, Conference	70	1,200	1,200	1,200	0.00%	Learning & Brain Conf & Travel
2200-1000-590000	Safety Factor Contingency	-	3,000	3,000	3,000	0.00%	
2500-2330-534400	Other Prof - Spec Svcs Dir	25,341	25,270	25,270	34,855	37.93%	Part of Supt's. Office Assessm.
2500-2330-581200	Fees - IEP Anywhere/Enor	83	30	55	70	133.33%	
2800-2110-534400	Behavior Spec: Purch Svcs	-	2,500	2,500	2,500	0.00%	
2800-2140-534400	Prof. Svcs.: Therapy/Coun	-	2,000	1,500	2,000	0.00%	
2800-2150-534400	Other Prof. Svcs.: Speech	4,426	15,000	6,500	10,000	-33.33%	
2800-2160-534400	Other Prof. Svcs.: OT	3,618	8,000	4,500	7,500	-6.25%	
2800-2180-534400	Other Prof. Svcs.: PT	3,316	5,000	5,000	5,000	0.00%	
2810-1000-510100	Summer Schl: Tchr.	648	2,500	2,500	2,500	0.00%	
2810-1000-520100	Summer Schl: Benefits	38	130	130	130	0.00%	
2100-1000-556000	Spec. Ed.: Tuition (Sec)	10,661	10,000	-	(10,000)	-100.00%	
2100-1000-556001	Spec. Ed.: Surcharge	1,550	5,000	4,000	5,000	0.00%	Special Programming - Secondary
2100-1000-510200	Spec. Ed.: Ed. Tech. (Sec)	9,614	25,000	10,000	10,000	-60.00%	1 Secondary Ed. Techs.
2100-1000-520200	Benefits - Ed. Techs.	509	1,480	600	600	-59.46%	
2100-1000-521200	BC/BS - Ed. Techs.	2,734	25,000	2,500	5,000	-80.00%	10% rate incr. proj./82%S 1000
2200-1000-558000	Staff Travel - Secondary	-	-	-	-	#DIV/0!	
<b>Total Special Education</b>							
		171,604	239,716	169,066	259,446	8.23%	
	<b>Article 2</b>	<b>Special Education</b>			<b>\$ 259,446</b>		
	<b>Article 3</b>	<b>Career &amp; Technical Education</b>			<b>\$ -</b>		

**SAD #76 (SWAN'S ISLAND)**

		23-24	24-25	24-25	25-26		
		Actual	Current	Anticipated	Proposed		
		Expend.	Budget	Expend.	Budget	Difference	%
<b>Other Instruction</b>							
	<b>Co-Curricular</b>						
9100-1000-515000	Stipends - Co-Curricular	1,554	6,970	7,667	7,966	996	14.29%
9100-1000-520000	Benefits - Stipends - Co-C	96	450	460	478	28	6.22%
9100-1000-534000	Fine Arts Performances	-	600	300	600	-	0.00%
9100-1000-560000	Supplies	788	1,600	1,000	1,600	-	0.00%
9100-1000-560500	Equipment	-	200	200	200	-	0.00%
9100-1000-589000	Co-Curricular:Misc. Exp.	70	350	350	350	-	0.00%
9100-1000-589001	Wellness Incentives	-	750	750	750	-	0.00%
9200-1000-515000	Stipends - Athletic	4,818	4,700	6,000	6,100	1,400	29.79%
9200-1000-515001	Stipends - Officials	200	325	325	325	-	0.00%
9200-1000-520000	Benefits - Stipends - Athl.	351	500	500	500	-	0.00%
9200-1000-534000	Prof. Svcs. (YMCA)	1,500	1,200	1,800	2,000	800	66.67%
9200-1000-560000	Supplies	207	300	300	300	-	0.00%
9200-1000-560500	Equipment/Uniforms	224	500	500	500	-	0.00%
9200-1000-581000	Dues, Fees, Conf.	-	300	300	300	-	0.00%
9200-2700-551400	Off-Island Trips	2,263	2,000	2,500	3,000	1,000	50.00%
	<i>Total Co-Curricular</i>	12,071	20,745	22,952	24,969	4,224	20.36%
<b>Other Instruction</b>							
	<b>Summer School</b>						
4300-1000-510100	Summer School	2,500	2,500	2,500	2,500	-	0.00%
4300-1000-520100	Benefits - Summ Schl	146	147	150	150	3	2.04%
	<i>Total Summer School</i>	2,646	2,647	2,650	2,650	3	
	<b>Article 4</b>						
						<b>\$ 27,619</b>	
<b>Student &amp; Staff Support</b>							
	<b>Guidance</b>						
0000-2120-510100	Salaries: Guidance Couns	9,921	12,956	13,026	13,879	923	7.12%
0000-2120-520100	Medicare	587	767	804	829	62	8.08%
0000-2120-521100	BC/BS	-	-	-	-	-	#DIV/0!
0000-2120-558000	Staff Travel - Ferry	-	100	100	100	-	0.00%
	<i>Total Guidance</i>	10,509	13,823	13,930	14,808	985	7.13%
	<b>Health Services</b>						
0000-2130-510100	Nurse Salary	1,584	2,650	2,450	2,636	(14)	-0.53%
0000-2130-520100	Nurse: Benefits	94	157	145	158	1	0.64%
0000-2130-534000	Nurse - Contr. Svc.	-	-	-	-	-	#DIV/0!
0000-2130-558000	Staff Travel	-	100	100	100	-	0.00%
0000-2130-560000	Supplies	53	1,500	1,000	1,500	-	0.00%
0000-2130-581000	Dues, Fees, Conf.	-	-	-	-	-	#DIV/0!
	<i>Total Health Services</i>	1,730	4,407	3,695	4,394	(13)	-0.29%

**SAD #76 (SWAN'S ISLAND)**

Student & Staff Support	23-24 Actual Expend.	24-25 Current Budget	24-25 Anticipated Expend.	25-26 Proposed Budget	\$ Difference	%	Explanation
<b>Improvement of Instruction</b>							
0000-2200-534000	Assess: Curric./Techn.	22,509	23,832	26,212	2,380	9.99%	Part of Supt's. Office Assessm.
0000-2210-510100	Instructional Grants	-	-	-	-	#DIV/0!	
0000-2210-515000	Mentor	1,810	-	4,000	4,000	#DIV/0!	
0000-2210-520000	Benefits - Mentor	106	-	240	240	#DIV/0!	
0000-2210-520100	Benefits - Instr. Grts.	-	-	-	-	-	
0000-2212-533000	Curric. Work	276	480	500	20	4.17%	\$20/student
	<i>Total Improve. Of Instruction</i>	24,702	24,312	30,952	6,640	27.31%	
<b>Library &amp; Audio Visual</b>							
0000-2220-510200	Salaries: Library Ed. Tech.	3,905	3,808	4,097	289	7.59%	4 hrs. x 37 wks
0000-2220-520200	Benefits - Libr. Ed. Tech.	231	226	245	19	8.41%	
0000-2220-560000	Supplies	44	100	100	-	0.00%	
0000-2220-564000	Books	-	250	250	-	0.00%	
0000-2220-564300	Periodicals	-	300	30	(270)	-90.00%	
0000-2220-566000	AV Material/Software	-	-	-	-	#DIV/0!	
0000-2220-573000	Replace/Purchase Equipm	-	-	-	-	#DIV/0!	
	<i>Total Library &amp; AV</i>	4,180	4,684	4,722	38	0.81%	
<b>Technology</b>							
0000-2230-510100	Salaries: Techn	23,195	20,785	22,361	1,576	7.58%	16 hrs. x 37 wks.
0000-2230-520100	Benefits - Techn.	1,373	1,231	1,335	104	8.45%	
0000-2230-543200	Repairs/ Contr. Svcs.	68	2,000	2,000	-	0.00%	Laptop Self-Insured
0000-2230-558000	Staff Travel	37	100	100	-	0.00%	
0000-2230-560000	Supplies	-	300	300	-	0.00%	
0000-2230-565000	Software	(38)	800	800	-	0.00%	
0000-2230-565001	AOSSoftware/Site License	4,681	7,523	11,020	3,497	46.48%	
0000-2230-573000	Tech. Related Hardware	4,604	5,000	5,000	-	0.00%	MLTI Laptop Lease
0000-2230-581000	Dues/Fees/Conf.	-	150	150	-	0.00%	
	<i>Total Technology</i>	33,918	37,889	43,066	5,177	13.66%	
	<b>Article 5</b>			<b>\$ 97,942</b>			
<b>System Administration</b>							
<b>Office of Superintendent</b>							
0000-2320-534100	Assessment: Administratio	26,682	26,556	32,882	6,326	23.82%	Percentage of AOS Costs=3.16%
	<i>Total Office of Supt.</i>	26,682	26,556	32,882	6,326	23.82%	
<b>School Committee</b>							
0000-2310-515000	Salaries: School Committe	2,600	2,600	2,600	-	0.00%	
0000-2310-520000	Benefits - Stipends Schl C	168	200	200	-	0.00%	
0000-2310-534000	Prof. Svcs.: Audit	6,789	7,000	7,200	1,200	20.00%	
0000-2310-534001	Prof. Svcs.- Legal	140	2,500	2,500	-	0.00%	
0000-2310-558000	Staff Travel - SC	1,039	3,000	3,000	-	0.00%	
0000-2310-581000	Dues / Fees / Conferences	393	700	700	-	0.00%	
	<i>Total School Committee</i>	11,129	15,000	16,200	1,200	8.00%	
	<b>Article 6</b>			<b>Page 5 \$ 49,082</b>			
	<b>System Administration</b>						



SAD #76 (SWAN'S ISLAND)									
	23-24	24-25	24-25	24-25	25-26				
Facilities Maintenance	Actual	Current	Anticipated	Proposed	Difference	\$	Difference	%	Explanation
	Expend.	Budget	Expend.	Budget					
<b>Operation &amp; Maint. Of Plant</b>									
0000-2600-511800	Salaries: Custodians	34,402	35,923	35,923	38,646	2,723		7.58%	Incl. Summ Hrs - 25/wk
0000-2600-520800	Benefits - Custodians	2,237	2,749	2,838	2,957	208		7.57%	
0000-2600-521800	Blue Cross / Blue Shield	23,165	25,534	25,402	27,942	2,408		9.43%	10% rate incr. proj./82%S 1000
0000-2600-521801	Deductible Coverage	1,600	1,600	1,600	1,200	(400)		-25.00%	
0000-2600-552000	Insurance: Building/Equip.	4,611	5,300	4,834	5,500	200		3.77%	Bldg./Liability
0000-2600-553200	Telephone	2,489	4,700	3,500	4,500	(200)		-4.26%	
0000-2600-560000	Supplies	7,180	6,500	7,500	8,000	1,500		23.08%	
0000-2600-562200	Electricity	18,774	21,000	21,000	23,000	2,000		9.52%	
0000-2600-562300	LP Gas	469	2,000	1,000	2,000	-		0.00%	
0000-2600-562400	Heating Oil	23,098	29,500	28,000	30,000	500		1.69%	Est. 7000 gallons
0000-2600-573000	Replace/Purchase Equipm	5,999	1,000	1,000	1,000	-		0.00%	
0000-2600-581000	Dues / Fees / Conferences	444	600	800	800	200		33.33%	Boiler & Water Testing Fees
0000-2600-589000	Miscellaneous	-	200	200	200	-		0.00%	
0000-2620-543000	Repair & Maint. : Building	23,230	35,000	38,000	38,000	3,000		8.57%	Maint./Repairs incl. Service Agreeem.
0000-2630-543000	Repair & Maint. : Grounds	1,405	5,000	5,000	5,000	-		0.00%	Incl. mowing and snow removal
0000-2640-543000	Repair & Maint.: Equip.	3,958	1,000	1,000	1,000	-		0.00%	
	<i>Total Oper. &amp; Maint.</i>	153,061	177,606	177,597	189,745	12,139		6.83%	
<b>Capital Outlay</b>									
0000-2690-545001	Land & Improvements	-	-	-	15,000	15,000		#DIV/0!	Playground Improvements
0000-2690-545002	Buildings	31,399	50,000	50,000	25,000	(25,000)		-50.00%	Greenhouse Windows
0000-2690-591000	Transfer to Maint Reserve	-	10,000	10,000	15,000	5,000		50.00%	Proj. balance 6/30/25 = \$ 115,530
0000-2690-545003	Equipment	-	-	-	2,500	2,500		#DIV/0!	Volleyball Net/Split cost w AE
	<i>Total Capital Outlay</i>	31,399	60,000	60,000	57,500	(2,500)		-4.17%	
	<b>Article 9</b>	<i>Facilities Maintenance</i>				\$ 247,245			
	<b>Article 10</b>	<i>Debt Service &amp; Other Commitments</i>				\$ -			
<b>All Other Expenditures</b>									
<b>Food Services</b>									
0000-3100-591000	Food Services Transfer	60,000	60,000	60,000	60,000	-		0.00%	7/1/23 Fund Bal. \$ 25,611
	<i>Total Food Services</i>	60,000	60,000	60,000	60,000	-		0.00%	
	<b>Article 11</b>	<i>All Other Expenditures</i>				\$ 60,000			
	<b>Subtotal Budget:</b>	1,312,969	1,565,972	1,489,238	1,689,502	123,530		7.89%	
	<b>Article 15</b>	<i>Total Expenditures (Summary Article)</i>				\$ 1,689,502			
<b>Adult Education</b>									
6000-1000-591000	Adult Education	-	-	-	-	-		#DIV/0!	7/1/24 Fund Bal. \$19,851
	<i>Total Adult Education</i>	-	-	-	-	-		#DIV/0!	
	<b>Article 17</b>	<i>Adult Education</i>				\$ -			
	<b>Grand Totals:</b>	1,312,969	1,565,972	1,489,238	1,689,502	123,530		7.89%	
				76,734					

**DRAFT**  
**WARRANT**  
**ANNUAL TOWN MEETING**

Hancock, ss  
State of Maine

To: Julie A. MacDonald, a resident of the Town of Swan's Island, County of Hancock

**Greetings:**

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of said Town of Swan's Island, qualified by law to vote in Town Affairs, to assemble at the Swan's Island School in said Town on Saturday, April 5, 2025, at 9 a.m. to act upon the following articles to wit:

1. To choose a **Moderator** to preside at the said meeting.
2. To choose a **Town Clerk** for a three-year term and fix compensation.
3. To choose a **Select Person, Assessor and Overseer of the Poor** for a three-year term and fix compensation for all Select Board members for the ensuing year.
4. To choose a **Tax Collector** for a three-year term and fix compensation.
5. To choose (2) **Directors** for S.A.D. # 76 for three-year terms.
6. To choose (2) **Planning Board** members for three-year terms.
7. To see what some of money the Town will vote to raise and/or transfer from surplus for **Administration**.
8. To see what sum of money the Town will vote to raise and/or transfer from surplus for **Municipal Buildings/Land**.
9. To see what sum of money the Town will vote to raise and/or transfer from surplus for **Insurance**.
10. To see what sum of money the Town will vote to raise and/or transfer from surplus for **FICA, Medicare, & State Payroll Taxes**.

11. To see what sum of money the Town will vote to raise and/or transfer from surplus for the **Planning Board**.
12. To see what sum of money the Town will vote to raise and/or transfer from surplus for the **Fire Department**.
13. To see what sum of money the Town will vote to raise and/or transfer from surplus for the **Fire Department Reserve**.
14. To see what sum of money the Town will vote to raise and/or transfer from surplus for the **(EMS) Ambulance**.
15. To see what sum of money the Town will vote to raise and/or transfer from surplus and/or Motor Vehicle Excise Tax for **Law Enforcement**.
16. To see what sum of money the Town will vote to raise and/or transfer from surplus for the **Mill Pond Health Center**.
17. To see what sum of money the Town will vote to raise and/or transfer from surplus for **Solid Waste**.
18. To see what sum of money the Town will vote to raise and/or transfer from surplus for **Solid Waste Capital Improvements**.
19. To see what sum of money the Town will vote to raise and/or transfer from Motor Vehicle Excise Tax and/or surplus for **Town Roads**.
20. To see what sum of money the Town will vote to raise and transfer from Vehicle Excise Tax for the **Paving Reserve Account**.
21. To see what sum of money the Town will vote to raise and/or transfer from surplus for **Snow Removal**.
22. To see what sum of money the Town will vote to raise and/or transfer from surplus and/or Watercraft Excise Tax for **Town Floats**.
23. To see what sum of money the Town will vote to raise and/or transfer from surplus for **General Assistance**.

24. To see what sum of money the Town will vote to raise and/or transfer from surplus for **Recreation**.
25. To see what sum of money the Town will vote to raise and/or transfer from surplus for **Shellfish Conservation**.
26. To see what sum of money the Town will vote to raise and/or transfer from surplus for **Cemeteries**.
27. To see what sum of money the Town will vote to raise and/or transfer from surplus for **Nursery School**.
28. To see what sum of money the Town will vote to raise and/or transfer from surplus for the **Swan's Island Educational Society (Library)**.
29. To see what sum of money the Town will vote to raise and/or transfer from surplus for the **Swan's Island Historical Society**.
30. To see what sum of money the Town will vote to raise and/or transfer from surplus for the **Lobster & Marine Museum**.
31. To see what sum of money the Town will vote to raise and/or transfer from surplus for the **Mill Pond Park**.
32. To see what sum of money the Town will vote to raise and/or transfer from surplus for the **I.O.O.F. Hall**.
33. To see what sum of money the Town will vote to raise and/or transfer from surplus for the **Lighthouse**.
34. To see what sum of money the Town will vote to raise and/or transfer from surplus for the **Senior Luncheon Program**.
35. To see what sum of money the Town will vote to raise and/or transfer from surplus for the **Island Institute Fellows Program**.
36. To see if the Town will vote to choose a **date** on which interest shall be charged on unpaid taxes and choose a **rate** of interest for said taxes thereafter.

- 37. To see if the Town will vote to allow the Tax Collector to **accept future year's taxes with no interest** involved.
- 38. To see if the Town will vote to authorize the municipal officers to **dispose of tax acquired** property as they deem in the best interests of the Town, except that the municipal officers shall first use the sale process as defined in 36 M.R.S. § 943-C.
- 39. To see if the Town will vote to authorize the Select Board to **spend an amount not to exceed 3/12** of the budgeted amount in each budget category of the annual budget during the period January 1, 2026, to the date of the Annual Town Meeting in 2026.

The Select Board hereby gives notice that the **Registrar of Voters will be in session** at the Swan's Island School at eight-thirty (8:30 am) o'clock in the morning of said meeting to correct the list of voters.

*Given under our hand this \_\_\_\_\_ day in March, 2025.*

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*Gary W. Turner*  
*Select Person*

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*Gary W. Farley*  
*Select Person*

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*Jason M. Joyce*  
*Select Person*

**Title 36, Section 706, Maine Revised Statutes  
Annotated Taxpayers to list property, notice, penalty, verification**

Before making an assessment, the assessor or assessors, the chief assessor of primary assessing area or the State Tax Assessor in the case of the unorganized territory may give reasonable notice in writing to all persons liable to taxation in the municipality, primary assessing area or the unorganized territory to furnish to the assessor or assessors, chief assessor or State Tax Assessor true and perfect lists of all their estates, not by law exempt from taxation, of which they were possessed on the **first day of April of the same year.**

The notice to owners may be by mail directed to the last known address of the taxpayer or by any other method that provides reasonable notice to the taxpayer.

**If notice is given by mail and the taxpayer does not furnish the list, the taxpayer is barred from their right to make an application to the assessor or assessors, chief assessor or State Tax Assessor or any appeal therefrom for any abatement of their taxes, unless he/she furnishes the list with their application and satisfies them that he/she was unable to furnish it at the time appointed.**

The assessor or assessors, chief assessor, or State Tax Assessor may require the person furnishing the list to make an oath to its truth, which oath any of them may administer, and may require the taxpayer to answer in writing all proper inquiries as to the nature, situation, and value of their property liable to be taxed in the State; and a refusal or neglect to answer such inquiries and subscribe the same bars an appeal, but such list and answers shall not be conclusive upon the assessor or assessor, chief assessor or State Tax Assessor.

If the assessor or assessors, chief assessor, or the State Tax Assessor fail to give notice by mail, the taxpayer is not barred from their right to make an application for abatement provided that upon demand the taxpayer shall answer in writing all proper inquiries as to the nature, situation, and value of their property liable to be taxed in the State; and a refusal or neglect to answer the inquiries and subscribe the same bars an appeal, but the list and answers shall not be conclusive upon the assessor or assessors, chief assessor or the State Tax Assessor.

**=====NOTICE=====**

In accordance with the above, all taxpayers are hereby requested to bring to the Assessors of the Town of Swan's Island true and perfect lists of the estates, real and personal, as of April 1, 2024.

The posting of this notice in the Town Office, on the Town's website, and/or the mailing of this Town Report to non-resident taxpayers will be considered a reasonable request by law.

The Assessors will be in session at the Town Office on Tuesday, April 1, 2025, from 1:00 P.M. to 4:00 P.M. for the purpose above stated.

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